

EXHIBIT “B”

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	Case No. 05-44481 (RDD)
)	
DELPHI CORPORATION, et al.,)	(Jointly Administered)
)	
Debtors.)	Chapter 11
)	

**APPLICATION FOR ORDER PURSUANT TO SECTIONS 327, 328
AND 1103 OF THE BANKRUPTCY CODE AND BANKRUPTCY
RULE 2014 APPROVING RETENTION OF WARNER STEVENS, L.L.P., AS
CONFLICTS COUNSEL TO OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

(“WARNER STEVENS RETENTION APPLICATION”)

The duly-appointed Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”)¹ hereby applies for an order, pursuant to sections 327, 328 and 1103 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), authorizing it to retain Warner Stevens, L.L.P. (“Warner Stevens”), as conflicts counsel for the Committee in connection with the above captioned chapter 11 cases (the “Chapter 11 Cases”) effective as of November 10, 2005. In support of this Application, the Committee relies on the Declaration of Michael D. Warner, sworn to on November 15, 2005 (the “Warner Declaration”),

¹ In addition to Delphi Corporation, the following entities are debtors in these related cases: ASEC Manufacturing General Partnership, ASEC Sales General Partnership, Aspire, Inc., Delco Electronics Overseas Corporation, Delphi Automotive Systems (Holding) Inc., Delphi Automotive Systems Global (Holding), Inc., Delphi Automotive Systems Human Resources LLC, Delphi Automotive Systems International, Inc., Delphi Automotive Systems Korea, Inc., Delphi Automotive Systems LLC, Delphi Automotive Systems Overseas Corporation, Delphi Automotive Systems Risk Management Corp., Delphi Automotive Systems Tennessee, Inc., Delphi Automotive Systems Thailand, Inc., Delphi China LLC, Delphi Connection Systems, Delphi Diesel Systems Corp., Delphi Electronics (Holding) LLC, Delphi Foreign Sales Corporation, Delphi Integrated Services Solutions, Inc., Delphi International Holdings Corp., Delphi International Services, Inc., Delphi Liquidation Holding Company, Delphi LLC, Delphi Mechatronic Systems, Inc., Delphi Medical Systems Colorado Corporation, Delphi Medical Systems Corporation, Delphi Medical Systems Texas Corporation, Delphi NY Holdings Corporation, Delphi Services Holding Corporation, Delphi Technologies, Inc., DREAL INC., Environmental Catalysts, LLC, Exhaust Systems Corporation, Packard Hughes Interconnect Company, Specialty Electronics, Inc., and Specialty Electronics International, Ltd.

attached hereto as Exhibit A. In further support of this Application, the Committee respectfully represents as follows:

Background

1. On October 8, 2005 (the “Petition Date”), Delphi Corporation (“Dephi”) and certain of its subsidiaries and affiliates filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. On October 8, 2005, the Court entered an order substantively consolidating the Debtors into Dephi.

2. On October 17, 2005, the United States Trustee for the Southern District of New York, pursuant to section 1102 of the Bankruptcy Code, appointed the Committee to represent the interests of all unsecured creditors in these Chapter 11 Cases. The Committee is comprised of the following members: Flextronics International Asia – Pacific, Ltd., Capital Research and Management Company, Electronic Data Systems Corporation, General Electric Company, IUE-CWA, Wilmington Trust Company as Indenture Trustee and Freescale Semiconductor, Inc.

3. Thereafter, at a scheduled meeting of the Committee held on October 17, 2005, the Committee retained Latham & Watkins LLP (“Latham”) as its principal bankruptcy counsel. In addition to the retention of Latham, the Committee determined it would be necessary to employ additional counsel to represent the Committee in matters which it may encounter that cannot be appropriately handled by Latham due to potential conflict issues. At a scheduled meeting of the Committee held on November 10, 2005, the Committee moved to retain Warner Stevens as its conflicts counsel. Accordingly, this Application is made by the Committee for an order, pursuant to sections , 327, 328 and 1103 of the Bankruptcy Code and Bankruptcy Rule 2014, authorizing the Committee to retain Warner Stevens as its conflicts counsel, effective as of November 10, 2005.

Jurisdiction and Venue

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). Venue of these proceedings is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. This Application is made by the Committee for an order, pursuant to sections 327, 328 and 1103 of the Bankruptcy Code and Bankruptcy Rule 2014, authorizing it to retain and employ Warner Stevens as its conflicts counsel, effective as of November 10, 2005.

Basis for Relief Requested - Qualification of Professional

6. The Committee has selected Warner Stevens to serve as its conflicts counsel to perform certain duties that are not appropriately handled by Latham because of potential conflicts of interest or that the Committee chooses Warner Stevens to handle. In each case, Warner Stevens and Latham will work together to prevent unnecessary duplication of efforts.

7. The Committee selected Warner Stevens primarily because Warner Stevens has extensive experience in the fields of bankruptcy and creditors' rights. Warner Stevens' past unsecured creditors committee representations include In re Lucerne Products, Inc. (N.D. Ohio), In re Jayhawk Acceptance Corp. (N.D. Tex.), In re Hiuka Steel Co. (C.D. Cal.), In re Bayou Steel, Inc., et al. (N.D. Tex.), In re Tokheim Corporation (D. Del.), In re Georgetown Steel (D.S.C.), In re Orion Refining Corporation (D. Del.) and In re enivid, inc., et al. (D. Mass). Warner Stevens also represented a member of the Unsecured Creditors Committee in In re U.S. Airways (Two) (E.D. Va.) and the co-chair of the Unsecured Creditors Committee in In re Bethlehem Steel (S.D.N.Y.). Furthermore, Warner Stevens' practice, which also includes the areas of corporate and commercial law, litigation, and real estate, will permit it to fully represent the interests of the Committee in an

efficient and effective manner. As a result of this experience, the Committee is confident that the assignment of tasks will be maintained efficiently with a clear delegation of duties to prevent duplication of work. The Committee believes that the efficient coordination of efforts between Latham and Warner Stevens will add to the effective administration in these Chapter 11 Cases.

8. Warner Stevens has appeared numerous times in bankruptcy cases pending in the Second Circuit. Moreover, Jeff Resler, a partner of Warner Stevens, is admitted to practice in the State of New York. The other professionals of Warner Stevens who will be working on this matter have filed separate requests for admission to the Court pro hac vice concurrently with this Application.

9. In addition to the qualities described above, the Committee has selected Michael D. Warner and Warner Stevens as its conflicts counsel because they possess considerable experience in matters of this nature and are well-qualified to represent the Committee. Mr. Warner has over 21 years of experience in the practice of bankruptcy law and creditors' rights.

Services to be Rendered

10. Warner Stevens is expected to render legal services in matters that may not be handled by Latham due to conflicts of interest or as the Committee chooses Warner Stevens to handle. Those matters will include any legal services that the Committee may consider desirable to discharge the Committee's responsibilities and further the interests of the Committee's constituents in these Chapter 11 Cases. In addition, it is expected that Warner Stevens' services may include, without limitation, assisting, advising and representing the Committee with respect to certain matters of the following not handled by Latham due to conflicts of interest or as the Committee chooses Warner Stevens to handle:

- a. The administration of these cases and the exercise of oversight with respect to the Debtors' affairs including all issues arising from the Debtors, the Committee or these Chapter 11 Cases;
- b. The preparation on behalf of the Committee of necessary applications, motions, memoranda, orders, reports and other legal papers;
- c. Appearances in Court and at statutory meetings of creditors to represent the interests of the Committee;
- d. The negotiation, formulation, drafting and confirmation of a plan or plans of reorganization and matters related thereto;
- e. Such investigation, if any, as the Committee may desire concerning, among other things, the assets, liabilities, financial condition and operating issues concerning the Debtors that may be relevant to these Chapter 11 Cases;
- f. Such communication with the Committee's constituents and others as the Committee may consider desirable in furtherance of its responsibilities; and
- g. The performance of all of the Committee's duties and powers under the Bankruptcy Code and the Bankruptcy Rules and the performance of such other services as are in the interests of those represented by the Committee.

As detailed above, Latham and Warner Stevens have informed the Committee that they will coordinate their respective tasks to avoid duplication of effort between the firms.

Professional Compensation

11. Warner Stevens has indicated its willingness to serve as conflicts counsel to the Committee and to receive compensation and reimbursement in accordance with its standard billing practices for services rendered and expenses incurred on behalf of the Committee, in accordance with the provisions of sections 328, 330 and 331 of the Bankruptcy Code or as otherwise ordered by the Court. Warner Stevens' billing practices and rates are summarized below and are consistent with those generally governing Warner Stevens' representation of its other clients.

12. The principal attorneys expected to represent the Committee in this matter and their current hourly rates are: Michael D. Warner, Esq. (\$475 per hour), Jeffrey A. Resler, Esq. (\$475 per hour), and Emily S. Chou, Esq. (\$300 per hour). In addition, other attorneys and para-professionals

may, from time to time, provide services to the Committee in connection with these Chapter 11 Cases. The range of Warner Stevens' hourly rates for its attorneys and paralegals is as follows:

Partners	\$475 - \$485
Associates	\$225 - \$400
Paralegals	\$125 - \$160

Warner Stevens' hourly billing rates are subject to periodic adjustments to reflect economic and other conditions. Such changes will be noticed.

13. Warner Stevens' hourly billing rates for professionals are not intended to cover out of pocket expenses that are typically billed separately. Accordingly, Warner Stevens regularly charges its clients for the expenses and disbursements incurred in connection with the client's case, including, *inter alia*, package delivery / courier charges, court fees, transcript costs, travel expenses and computer-aided research, all without mark-up. Warner Stevens does not, however, charge clients for telecommunications, photocopying and postage, a significant cost savings to the Debtors and their creditors. Warner Stevens also will not charge the Committee for travel time, unless its professionals are performing billable services for the Committee during said travel. With regard to all expenses for which reimbursement will be sought, Warner Stevens will comply with all rules and orders applicable to the Chapter 11 Cases.

Disinterestedness of Professionals

14. The Committee believes that Warner Stevens does not hold or represent an interest that is adverse to the Committee and the Debtors' estate and does not hold or represent any interest adverse to and has no connection with the Committee, Debtors herein, their creditors or any party-in-interest herein in the matters upon which Warner Stevens is to be retained, except as set forth in the Warner Declaration. Therefore, to the best of the Committee's knowledge, Warner Stevens is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.

15. Based upon all of the foregoing, the Committee believes that the employment of Warner Stevens as conflicts counsel to the Committee is appropriate and in the best interest of the Committee.

No Prior Request

16. No prior request for the relief sought herein has been made to this or any other Court.

Waiver of Memorandum of Law

17. This Application does not raise any novel issues of law and is otherwise supported by citations to authorities. Accordingly, the Committee respectfully requests that the Court waive the requirement contained in Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York that a separate memorandum of law be submitted.

Notice

18. Notice of this Application has been provided in accordance with the Order Under 11 U.S.C. §§ 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007 and 9014 Establishing (i) Omnibus Hearing Dates, (ii) Certain Notice, Case Management and Administrative Procedure, and (iii) Scheduling an Initial Case Conference in Accordance with Local Bankr. R. 1007-2(e) entered by this Court on October 14, 2005 [Docket No. 245]. Because of the nature of the relief requested, the Committee submits that such notice is sufficient and that no further notice of the relief requested in the Application need be given to any party.

WHEREFORE, the Committee respectfully requests that the Court enter an order authorizing (i) the Committee's retention of Warner Stevens as its conflicts counsel effective as of November 10, 2005, (ii) the payment and reimbursement of Warner Stevens' fees and disbursements, subject to interim and final allowance thereof in accordance with sections 330 and 331 of the Bankruptcy Code

or as otherwise ordered by the Court, and (iii) granting such other and further relief as may be just and proper.

Dated: November 23, 2005

**THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF
DELPHI CORPORATION, et al.**

By: /s/ Terry Zale

Terry Zale – Flextronics International Asia-Pacific, Ltd. in his capacity as Co-Chair of the Official Committee of Unsecured Creditors

-and-

By: /s/ David Daigle

David Daigle – Capital Research and Management Company in his capacity as Co-Chair of the Official Committee of Unsecured Creditors

Exhibit A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	Case No. 05-44481 (RDD)
)	
DELPHI CORPORATION, et al.,)	(Jointly Administered)
)	
Debtors.)	Chapter 11
_____)	

**DECLARATION OF MICHAEL D. WARNER IN SUPPORT OF APPLICATION
FOR ORDER APPROVING RETENTION OF WARNER STEVENS, L.L.P. AS
CONFLICTS COUNSEL TO OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

I, MICHAEL D. WARNER, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information and belief:

1. I am an attorney at law admitted to practice in the State of Texas, the State of California, and before the United States District Court for the Northern, Eastern and Western Districts of Texas, the Northern, Eastern, Southern and Central Districts of California, the United States Court of Appeals for the 5th and 9th Circuits, and the Supreme Court of the United States. I am a partner of the law firm of Warner Stevens, L.L.P. (“Warner Stevens”), which is located at 301 Commerce Street, Suite 1700, Fort Worth, Texas, 76102. I make this declaration (the “Declaration”) in support of the application dated November 15, 2005 (the “Application”) of the Official Committee of Unsecured Creditors (the “Committee”) in these chapter 11 cases (the “Chapter 11

Cases”) of the above-captioned debtors and debtors in possession (collectively the “Debtors”)¹ seeking an order authorizing the retention of Warner Stevens as conflicts counsel to the Committee in compliance with sections 327, 328 and 1103 of title 11 of the United States Code (the “Bankruptcy Code”) and to provide the disclosure required under Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). Unless otherwise stated in this Declaration, I have personal knowledge of the facts hereinafter set forth. To the extent that any information disclosed herein requires subsequent amendment or modification upon Warner Stevens’ completion of further analysis or as additional information becomes available to it, one or more supplemental declarations will be submitted to the Court reflecting the same.

Qualification of Professionals

2. The Committee has selected Warner Stevens to serve as its conflicts counsel to perform certain duties that are not appropriately handled by Latham because of potential conflicts of interest or that the Committee chooses Warner Stevens to handle. In each case, Warner Stevens and Latham will work together to prevent unnecessary duplication of efforts.

3. The Committee selected Warner Stevens primarily because Warner Stevens has extensive experience in the fields of bankruptcy and creditors’ rights. Warner Stevens’ past unsecured creditors committee representations include In re Lucerne Products, Inc. (N.D. Ohio), In re Jayhawk Acceptance Corp. (N.D. Tex.), In re Hiuka Steel Co. (C.D. Cal.), In re Bayou Steel, Inc.,

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et al. (N.D.Tex.), In re Tokheim Corporation (D.Del.), In re Georgetown Steel (D.S.C.), In re Orion Refining Corporation (D. Del.) and In re enivid, inc., et al. (D. Mass). Warner Stevens also represented a member of the Unsecured Creditors Committee in In re U.S. Airways (Two) (E.D. Va.) and the co-chair of the Unsecured Creditors Committee in In re Bethlehem Steel (S.D.N.Y.). Furthermore, Warner Stevens' practice, which also includes the areas of corporate and commercial law, litigation, and real estate, will permit it to fully represent the interests of the Committee in an efficient and effective manner.

4. Warner Stevens has appeared numerous times in bankruptcy cases pending in the Second Circuit. Moreover, Jeff Resler, a partner of Warner Stevens, is admitted to practice in the State of New York. The other professionals of Warner Stevens who will be working on this matter have filed separate requests for admission to the Court pro hac vice concurrently with this Application.

5. In addition to the qualities described above, the Committee has selected me and Warner Stevens as its conflicts counsel because we possess considerable experience in matters of this nature and are well-qualified to represent the Committee. I personally have over 21 years of experience in the practice of bankruptcy law and creditors' rights.

Services to be Rendered

6. Warner Stevens is expected to render legal services in matters that may not be handled by Latham due to conflicts of interest or as the Committee chooses Warner Stevens to handle. Those matters will include any legal services that the Committee may consider desirable to discharge the Committee's responsibilities and further the interests of the Committee's constituents in these Chapter 11 Cases. In addition, it is expected that Warner Stevens' services may include, without limitation, assisting, advising and representing the Committee with respect to certain matters of the

following not handled by Latham due to conflicts of interest or as the Committee chooses Warner Stevens to handle:

- a. The administration of these cases and the exercise of oversight with respect to the Debtors' affairs including all issues arising from the Debtors, the Committee or these Chapter 11 Cases;
- b. The preparation on behalf of the Committee of necessary applications, motions, memoranda, orders, reports and other legal papers;
- c. Appearances in Court and at statutory meetings of creditors to represent the interests of the Committee;
- d. The negotiation, formulation, drafting and confirmation of a plan or plans of reorganization and matters related thereto;
- e. Such investigation, if any, as the Committee may desire concerning, among other things, the assets, liabilities, financial condition and operating issues concerning the Debtors that may be relevant to these Chapter 11 Cases;
- f. Such communication with the Committee's constituents and others as the Committee may consider desirable in furtherance of its responsibilities; and
- g. The performance of all of the Committee's duties and powers under the Bankruptcy Code and the Bankruptcy Rules and the performance of such other services as are in the interests of those represented by the Committee.

As detailed above, Latham and Warner Stevens have informed the Committee that they will coordinate their respective tasks to avoid duplication of effort between the firms.

Professional Compensation

7. Warner Stevens has indicated its willingness to serve as conflicts counsel to the Committee and to receive compensation and reimbursement in accordance with its standard billing practices for services rendered and expenses incurred on behalf of the Committee, in accordance with the provisions of sections 328, 330 and 331 of the Bankruptcy Code or as otherwise ordered by the Court. Warner Stevens' billing practices and rates are summarized below and are consistent with those generally governing Warner Stevens' representation of its other clients.

8. The principal attorneys expected to represent the Committee in this matter and their current hourly rates are: Michael D. Warner, Esq. (\$475 per hour), Jeffrey A. Resler, Esq. (\$475 per hour), and Emily S. Chou, Esq. (\$300 per hour). In addition, other attorneys and para-professionals may, from time to time, provide services to the Committee in connection with these Chapter 11 Cases. The range of Warner Stevens' hourly rates for its attorneys and paralegals is as follows:

Partners	\$475 - \$485
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Warner Stevens' hourly billing rates are subject to periodic adjustments to reflect economic and other conditions. Such changes will be noticed.

9. Warner Stevens' hourly billing rates for professionals are not intended to cover out of pocket expenses that are typically billed separately. Accordingly, Warner Stevens regularly charges its clients for the expenses and disbursements incurred in connection with the client's case, including, *inter alia*, package delivery / courier charges, court fees, transcript costs, travel expenses and computer-aided research, all without mark-up. Warner Stevens does not, however, charge clients for telecommunications, photocopying and postage, a significant cost savings to the Debtors and their creditors. Warner Stevens also will not charge the Committee for travel time, unless its professionals are performing billable services for the Committee during said travel. With regard to all expenses for which reimbursement will be sought, Warner Stevens will comply with all rules and orders applicable to the Chapter 11 Cases.

Disinterestedness of Professionals

10. Although section 1103 of the Bankruptcy Code does not require professionals employed by the Committee to meet the "disinterested person" standard set forth in section 101(4) of the Bankruptcy Code, Warner Stevens has nonetheless, in connection with this proposed retention

and for the purpose of confirming that Warner Stevens has no conflicts, reviewed the names of the Debtors, their fifty (50) largest unsecured creditors, their pre and post-petition lenders and other significant parties and compared the information to Warner Stevens' conflict check database to determine whether Warner Stevens has connections to such parties and if so, whether such connections relate in any way to the proposed representation of the Committee in the Chapter 11 Cases. The list of such parties was also circulated to all Warner Stevens' attorneys and management team to determine whether any attorney has any relationship with any such party. Based on this review process, it appears that Warner Stevens does not hold or represent an interest that is adverse to the Committee and the Debtors' estate and does not hold or represent any interest adverse to and has no connection with the Committee, Debtors herein, their creditors or any party-in-interest herein in the matters upon which Warner Stevens is to be retained, except as set forth below and in the Warner Declaration. Therefore, to the best of the Committee's knowledge, Warner Stevens is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.

11. As noted above, Warner Stevens represents many committees in other unrelated bankruptcy cases, the members of which (or creditors of those cases) may be creditors or interested parties in these Chapter 11 Cases. Warner Stevens, however, will not represent any members of those committees collectively or individually against the Debtors. In addition, Warner Stevens may represent (or may have represented in the past) debtors, committees or trustees in adversary proceedings brought against creditors and interested parties of the Debtors in other unrelated cases.

12. In addition, as disclosed in the Warner Declaration, Warner Stevens has represented Electronic Data Systems Corporation ("EDS") over the past four (4) years, strictly with respect to bankruptcy matters. From the Petition Date of these Chapter 11 Cases, Warner Stevens served as co-counsel for EDS along with Kramer Levin Naftalis & Frankel LLP ("Kramer Levin"). In

conjunction with their representation of EDS, Warner Stevens and Kramer Levin assisted EDS in first day matters, its membership on the Committee and in reclamation matters. As of October 25, 2005, however, Warner Stevens is no longer representing or advising EDS in these Chapter 11 Cases, and Kramer Levin has independently represented EDS' interests from said point forward. Moreover, while representing the Committee, Warner Stevens will not represent EDS in matters in connection with General Motors Corporation.

13. Warner Stevens continues to represent EDS in bankruptcy matters wholly unrelated to these Chapter 11 Cases. Warner Stevens does not believe that the unrelated representation of EDS presents a conflict of interest. Moreover, Warner Stevens' representation of EDS has been fully disclosed to both EDS and the Committee.

14. In connection with this proposed retention and for the purpose of confirming that Warner Stevens has no conflicts, Warner Stevens' managing partner and accounting department also reviewed and submitted into its conflicts database, the names set forth in the schedule attached hereto as Exhibit A-1 as provided to Warner Stevens by Latham. Exhibit A-1 sets forth certain categories of parties in interest falling within certain materiality thresholds described in Exhibit A-1. Based upon its review of the attached Exhibit A-1, Warner Stevens has no connection to the parties listed thereon except as follows (or with respect to EDS as also set forth above). Warner Stevens does not believe that the unrelated representation of the parties noted below presents a conflict of interest.

a. On the attached Exhibit A-1, "Towers Perrin" is listed as one of the "Counterparties to Major Contracts (over \$100,000)," and "Collins and Aikman" is listed as a "Major Customer" and one of the "Parties to Litigation and Their Counsel (for claims of at least \$500,000)." Warner Stevens currently represents ExcellerateHRO, a joint venture

between EDS and “Towers Perrin” that performs administrative services related to pension and defined benefit plans, in the bankruptcies of Collins & Aikman Corporation, et al. (E.D. Mich.), EaglePicher Holdings, Inc. (S.D. Ohio), et al. and U.S. Airways (Two) (E.D. Va.). Warner Stevens’ representation of ExcellerateHRO relates to its enforcement of claims and executory contract issues. Warner Stevens only represents ExcellerateHRO and not Towers Perrin, who has its own independent counsel.

b. On the attached Exhibit A-1, “Federal-Mogul Corporation D.I.P.” is listed as a “Major Customer,” and “Federal Mogul Corp” as a “Major Supplier.” Warner Stevens represents EDS and A.T. Kearney (a wholly owned subsidiary of EDS) in the bankruptcy of Federal-Mogul Global, Inc., et al. (D. Del.). Warner Stevens’ representations of EDS and A.T. Kearney in the Federal-Mogul bankruptcy case are limited to negotiations of post-petition contracts.

c. On the attached Exhibit A-1, “Entergy (MS Power & Light) USA” is listed as one of the “Counterparties to Major Contracts (over \$100,000).” Warner Stevens currently represents Entergy Corporation (“Entergy”), a utility service provider, in several unrelated bankruptcy cases. Warner Stevens’ representation of Entergy relates to obtaining utility deposits, enforcement of claims, and the defense of preference actions brought under Section 547 of the Bankruptcy Code. Warner Stevens does not represent Entergy (or “Entergy (MS Power & Light) USA”) in these Chapter 11 Cases.

d. On the attached Exhibit A-1, “Safety Kleen Oil Services USA” is listed as is listed as one of the “Counterparties to Major Contracts (over \$100,000).” Warner Stevens has previously represented Safety Kleen Corporation (“Safety Kleen”), an industrial clean-up provider, in several unrelated bankruptcy cases. Warner Stevens’ representation of Safety

Clean was limited to the defense of preference actions brought under Section 547 of the Bankruptcy Code. Warner Stevens does not currently represent Safety Kleen in any open matters, and does not represent Safety Kleen (or “Safety Kleen Oil Services USA”) in these Chapter 11 Cases.

e. On the attached Exhibit A-1, “Satellite Senior Income Fund II” and “Satellite Senior Income Fund, LLC” are listed as one of the “Lenders (including current and former agents under credit facilities and their counsel and financial advisors).” Warner Stevens periodically provides general bankruptcy legal advice to Satellite Asset Management, Inc. (“Satellite”), who manages several funds, including (we presume) “Satellite Senior Income Fund II” and “Satellite Senior Income Fund, LLC;” Warner Stevens has not represented “Satellite Senior Income Fund II” and/or “Satellite Senior Income Fund, LLC” individually. Warner Stevens does not represent Satellite (or “Satellite Senior Income Fund II” and “Satellite Senior Income Fund, LLC”) in these Chapter 11 Cases.

15. In conclusion, insofar as I have been able to ascertain and subject to the disclosures herein contained, neither Warner Stevens, nor any member or associate thereof, represents any interest adverse to the Debtors herein, or their estates, in the matters upon which Warner Stevens is to be engaged. Accordingly, I believe Warner Stevens is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code.

Dated: November 23, 2005

/s/ Michael D. Warner
MICHAEL D. WARNER

Exhibit A-1

Debtor Entities

ASEC Manufacturing General Partnership	Delphi Furukawa Wiring Systems LLC
ASEC Sales General Partnership	Delphi Integrated Service Solutions, Inc.
Aspire, Inc.	Delphi International Holdings Corp.
Delco Electronics Overseas Corporation	Delphi International Services, Inc.
Delphi Automotive Systems (Holding), Inc.	Delphi LLC
Delphi Automotive Systems Global (Holding), Inc.	Delphi Mechatronic Systems, Inc.
Delphi Automotive Systems Human Resources LLC	Delphi Medical Systems Colorado Corporation
Delphi Automotive Systems International, Inc.	Delphi Medical Systems Corporation
Delphi Automotive Systems Korea, Inc.	Delphi Medical Systems Texas Corporation
Delphi Automotive Systems LLC	Delphi NY Holding Corporation
Delphi Automotive Systems Overseas Corporation	Delphi Receivables LLC
Delphi Automotive Systems Risk Management Corp.	Delphi Services Holding Corporation
Delphi Automotive Systems Services LLC	Delphi Technologies, Inc.
Delphi Automotive Systems Tennessee, Inc.	DREAL, Inc.
Delphi Automotive Systems Thailand, Inc.	Environmental Catalysts, LLC
Delphi China LLC	Exhaust Systems Corporation
Delphi Connection Systems	MobileAria, Inc.
Delphi Corporation	Packard Hughes Interconnect Company
Delphi Diesel Systems Corp.	Specialty Electronics International Ltd.
Delphi Electronics (Holding) LLC	Specialty Electronics, Inc.
Delphi Foreign Sales Corporation	

Affiliates and Non-Debtor Subsidiaries -Domestic Entities

AMBRAKE Corporation	Delphi China LLC
Ambrake GP, Inc.	Delphi Connection Systems
Ambrake Manufacturing, Ltd.	Delphi Corporation
ASEC Manufacturing General Partnership	Delphi Diesel Systems Corp.
ASEC Sales General Partnership	Delphi Electronics (Holding) LLC
Aspire, Inc.	Delphi Foreign Sales Corporation
CEI Co., Ltd.	Delphi Foundation, Inc.
Delco Electronics LLC	Delphi Furukawa Wiring Systems LLC
Delco Electronics Overseas Corporation	Delphi Integrated Service Solutions, Inc.
Delphi Automotive Systems (Holding), Inc.	Delphi International Holdings Corp.
Delphi Automotive Systems- Ashimori LLC	Delphi International Services, Inc.
Delphi Automotive Systems Global (Holding), Inc.	Delphi Liquidation Holding Company
Delphi Automotive Systems Human Resources LLC	Delphi LLC
Delphi Automotive Systems International, Inc.	Delphi Mechatronic Systems, Inc.
Delphi Automotive Systems Korea, Inc.	Delphi Medical Systems Colorado Corporation
Delphi Automotive Systems LLC	Delphi Medical Systems Corporation
Delphi Automotive Systems Overseas Corporation	Delphi Medical Systems Texas Corporation
Delphi Automotive Systems Risk Management Corp.	Delphi NY Holding Corporation
Delphi Automotive Systems Services LLC	Delphi Receivables LLC
Delphi Automotive Systems Tennessee, Inc.	Delphi Services Holding Corporation
Delphi Automotive Systems Thailand, Inc.	Delphi Technologies, Inc.
	Delphi Trust I

Delphi Trust II
Delphi Trust III
Delphi Trust IV
DREAL, Inc.
EnerDel, Inc.
Environmental Catalysts, LLC
Exhaust Systems Corporation

HE Microwave LLC
InPlay Technologies, Inc.
MobileAria, Inc.
Packard Hughes Interconnect Company
PBR Knoxville L.L.C.
Specialty Electronics International Ltd.
Specialty Electronics, Inc.

Affiliates and Non-Debtor Subsidiaries -Foreign Subsidiaries

Alambrados y Circuitos Eléctricos, S.A. de C.V.
Arcomex S.A. de C.V.
Arneses Eléctricos Automotrices, S.A. de C.V.
AS Catalizadores Ambientales S.A. de C.V.
ASEC Manufacturing (Thailand) Ltd.
ASEC Private Limited
Ashimori Industry Co., Ltd.
Autoensambles y Logística, S.A. de C.V.
Beijing Delphi Technology Development Company, Ltd.
Beijing Delphi Wan Yuan Engine Management Systems Company, Ltd.
BGMD Servicios Automotivos Ltda.
BlueStar Battery Systems International Corp.
Bujias Mexicanas, S.A. de C.V.
Cablana, S.L.
Calsonic Harrison Co., Ltd.
Centro Técnico Herramental, S.A. de C.V.
Closed Joint Stock Company PES/SCC
Condura, S. de R.L.
Controladora Chihuahuense, S. de R.L. de C.V.
Controladora de Alambrados y Circuitos, S. de R.L. de C.V.
Controladora de Rio Bravo, S. de R.L. de C.V.
Controladora Vesfron, S. de R.L. de C.V.
Cordaflex Espana, S.A.
Cordaflex, S.A. de C.V.
Daehan Electronics Yantai Co., Ltd.
Daesung Electric Co., Ltd.
Daewoo Motor Co., Ltd.
Del Tech Co., Ltd.
Delphi (China) Technical Centre Co. Ltd.
Delphi Administración, S.A. de C.V.
Delphi Alambrados Automotrices, S.A. de C.V.
Delphi Automotive Systems – Portugal S.A.
Delphi Automotive Systems (China) Holding Company Limited
Delphi Automotive Systems (Netherlands) B.V.
Delphi Automotive Systems (Thailand) Ltd.
Delphi Automotive Systems Australia Ltd.
Delphi Automotive Systems Cinq SAS
Delphi Automotive Systems Deutschland

Delphi Automotive Systems do Brasil Ltda.
Delphi Automotive Systems Espana S.L.
Delphi Automotive Systems Holding GmbH
Delphi Automotive Systems Huit SAS
Delphi Automotive Systems Japan, Ltd.
Delphi Automotive Systems Limited Sirketi
Delphi Automotive Systems Luxembourg S.A.
Delphi Automotive Systems Maroc
Delphi Automotive Systems Neuf SAS
Delphi Automotive Systems Philippines, Inc.
Delphi Automotive Systems Private Ltd.
Delphi Automotive Systems Singapore Investments Pte Ltd.
Delphi Automotive Systems Singapore Pte Ltd.
Delphi Automotive Systems Sweden AB
Delphi Automotive Systems UK Limited
Delphi Automotive Systems Vienna GmbH
Delphi Automotive Systems, S.A. de C.V.
Delphi Automotive Systems/Ashimori de Mexico, S.A. de C.V.
Delphi Belgium N.V.
Delphi Cableados, S.A. de C.V.
Delphi Calsonic Compressors, S.A.S.
Delphi Canada Inc.
Delphi Catalyst South Africa (Proprietary) Limited
Delphi Connection Systems – Tijuana, S.A. de C.V.
Delphi Controladora, S.A. de C.V.
Delphi Czech Republic, k.s.
Delphi Daesung Wuxi Electronics Co., Ltd.
Delphi de Mexico, S.A. de C.V.
Delphi Delco Electronic Systems Suzhou Co., Ltd.
Delphi Delco Electronics de Mexico, S.A. de C.V.
Delphi Delco Electronics Europe GmbH
Delphi Deutschland GmbH
Delphi Deutschland Technologies GmbH
Delphi Diesel Body Systems Mexico, S.A. de C.V.
Delphi Diesel Systems Corporativo IDSA, S.A. de C.V.
Delphi Diesel Systems do Brasil Ltda.
Delphi Diesel Systems France SAS
Delphi Diesel Systems Korea Ltd.
Delphi Diesel Systems Limited

Delphi Diesel Systems Pakistan (Private) Limited
Delphi Diesel Systems Pension Trustees Limited
Delphi Diesel Systems S.L.
Delphi Diesel Systems Service Mexico, S.A. de C.V.
Delphi Diesel Systems, S.A. de C.V.
Delphi Electronic Suzhou Co. Ltd.
Delphi Ensemble de Cables y Componentes, S. de R.L. de C.V.
Delphi Foreign Sales Corporation
Delphi France Holding SAS
Delphi France SAS
Delphi Harrison Calsonic, S.A.
Delphi Holding GmbH
Delphi Holding Hungary Asset Management Limited Liability Company
Delphi Holdings Luxembourg S.ar.l.
Delphi Insurance Limited
Delphi Interior Systems de Mexico, S.A. de C.V.
Delphi International Holdings Corporation Luxembourg S.C.S.
Delphi Italia Automotive Systems S.r.l.
Delphi Korea Corporation
Delphi Lockheed Automotive Limited
Delphi Lockheed Automotive Pension Trustees Limited
Delphi Otomotiv Sistemleri Sanayi ve Ticaret Anonim Sirket
Delphi Packard Austria GmbH & Co. KG
Delphi Packard Electric (Malaysia) Sdn. Bhd.
Delphi Packard Electric Ceska Republika, S.R.O.
Delphi Packard Electric Sielin Argentina S.A.
Delphi Packard Electric Systems Company Ltd.
Delphi Packard España, SLU
Delphi Packard Hungary Kft
Delphi Packard Romania SRL
Delphi Poland S.A.
Delphi Polska Automotive Systems Sp z.o.o.
Delphi Saginaw Lingyun Drive Shaft Co., Ltd.
Delphi Saginaw Steering Systems UK Limited
Delphi Shanghai Dynamics and Propulsion Systems Co., Ltd.
Delphi Sistemas de Energia, S.A. de C.V.
Delphi Slovensko s.r.o.
Delphi Tychy Sp. z.o.o.
Delphi-Calsonic Hungary Manufacturing Limited Liability Company
Delphi-TVS Diesel Systems Ltd.
DEOC Pension Trustees Limited
Diavia Aire, S.A.
Electrotecnica Famar S.A.C.I.I.E.

Famar do Brasil Comercio e Representacao Ltda.
Famar Fueguina, S.A.
FUBA Automotive GmbH & Co. KG
Gabriel de Mexico, S.A. de C.V.
Grundig Car InterMedia System GmbH
Grundig Sistemas de Electronica, Lda., Portugal
Holdcar S.A.
Inmobiliaria Marlis, S.A.
Inmuebles Wagon, S.A.
Interessengemeinschaft fur Rundfunkschutzrechte GmbH
Interessengemeinschaft fur Rundfunkschutzrechte GMBH
Schutzrechtsverwertung & Co. KG
Katcon, S.A. de C.V.
KDAC (Thailand) Company Limited
KDS Company, Ltd.
Korea Delphi Automotive Systems Corporation
Korea Technology Bank Network
Mecel AB
Noteco Comércio e Participacoes Ltda.
NSK Ltd.
On Se Telecom Co., Ltd.
P.T. Delphi Automotive Systems Indonesia
Packard Korea Incorporated
Productos Delco de Chihuahua, S.A. de C.V.
Promotora de Partes Electricas Automotrices S.A. de C.V.
PROSTEP AG
Provedora de Electricidad de Occidente, S.A. de C.V.
Qingdao Daesung Electronic
Rio Bravo Eléctricos, S.A. de C.V.
Shanghai Delco Electronics & Instrumentation Co., Ltd.
Shanghai Delphi Automotive Air-conditioning Systems Co., Ltd.
Shanghai Delphi Emission Control Systems Company, Ltd.
Shanghai-Delphi Automotive Door Systems Co., Ltd.
Shengyang Huali Automotive Air-conditioning Co. Ltd.
Sistemas Eléctricos y Conmutadores, S.A. de C.V.
Specialty Electronics (Singapore) Pte Ltd.
Specialty Electronics International Ltd.
TECCOM GmbH
TecDoc Information System GmbH
Termoelectrica del Golfo, S. de R.L. de C.V.
Unterstützungsgesellschaft der Kabelwerke Reinshagen GmbH
Verwaltungs GmbH
Wuhan Shenlong Automotive Air-conditioning Co. Ltd.
Yeon Kyung Electronics Co., Ltd.

Members of Official Committee of Unsecured Creditors

Capital Research and Management Company	General Electric Company
Electronic Data Systems Corp	IUE-CWA
Flextronics International Asia-Pacific, Ltd	Wilmington Trust Company, as Indenture Trustee
Freescale Semiconductor, Inc.	

Professionals retained by Official Committee of Unsecured Creditors

Jefferies & Company, Inc	Mesirow Financial Consulting
Latham & Watkins LLP	

Counsel to individual members of Official Committee of Unsecured Creditors

Curtis, Mallet-Prevost, Colt & Mosle LLP	Meyer, Suozzi, English & Klein, PC
Kennedy, Jennik & Murray, PC	Phillips Nizer LLP
Kirkpatrick & Lockhart Nicholson Graham LLP	Warner Stevens LLP
Kramer Levin Naftalis & Frankel LLP	
Lewis and Roca LLP	

Indenture Trustees

Bank One Trust Company	JP Morgan
Bank One Trust Company N.A.	JP Morgan Chase
First National Bank of Chicago	Wilmington Trust Company, as Indenture Trustee
J.P. Morgan Trust Company, N.A.	

All Lenders (including current and former agents under credit facilities and their counsel and financial advisors):

Addison CDO, Limited	Citibank
AMMC CLO III, Limited	JP Morgan Chase
AMMC CLO IV, Limited	Simpson Thacher & Bartlett LLP
Banca Bilbao Vizcaya Argentaria, S.A	A3 Funding LP
Celerity CLO Ltd	Ableco Finance LLC
Delaware Corp Bond Fund	ACA CLO 2005-1, Ltd.
Delaware Delchester Fund	Access Institutional Loan Fund
Grand Central Asset Trust	ADAR Investment Fund Ltd
Grand Central Asset Trust, Single	AG Alpha Credit Master, Ltd.
Lightspeed CLO	Ahab Partners, L.P.
Lispnard Street Credit (Master)	Airlie Opportunity Master Fund, Ltd
Marathon Special Opportunity	Amaranth Partners LLC – Trading
Mizuho Corporate Bank Ltd.	American Express Certificate Company
Putnam Variable Trust High Yield Fund	AMMC CLO III, Limited
SEI Institutional Managed TST	AMMC CLO IV, Limited
Special Situations Investing Group	Apollo Distressed Investment Fund
Velocity CLO, Ltd.	Apollo Distressed Investment Offshore
Western Asset Floating Rate	Appaloosa Invest Ltd. Partnership I
Whitney Private Debt Fund LP	Archimedes Funding IV, Ltd.

ARX Global High Yield Securities
Aslan Capital Master Fund, LP
Atlas Capital Funding, Ltd.
Atrium IV
Aurum CLO 2002-1 Ltd.
Avenue CLO Fund, Ltd.
Avenue CLO II, Ltd.
Avery Point CLO, Ltd.
Balboa CDO I, Limited
Bank of America, N.A.
BDC Finance LLC
Bear Stearns Investment Products, I
Black Diamond Offshore Limited
Blue Square Funding Ltd. Series 3
Boldwater CBNA Loan Funding LLC
Boldwater Credit Opportunities
Boston Harbor CLO 2004-1, Ltd
Boston Income Portfolio
Brencourt Distress Securities
Brookville Capital Master Fund, L.P.
Bryn Mawr CLO, Ltd.
Callidus Debt Partners CDO Fund I
Candlewood Capital Partners LLC
Canpartners Investments IV LLC
Canyon Capital CDO 2002-1 Ltd.
Canyon Capital CLO 2004-1 Ltd.
Cargill Financial Services Intl. Inc
Castle Garden Funding
Castle Hill III CLO, Limited
Castle Hill II-Ingots, Ltd.
Castle Hill I-Ingots, Ltd.
CDL Loan Funding LLC
Cedarview Opportunities Master Fund
Celerity CLO Ltd fka Lightspeed CLO
Centurion CDO 8, Limited
Centurion CDO 9, Limited
Centurion CDO II, Ltd.
Centurion CDO VI LTD
Centurion CDO VII Limited
Chatham Light II CLO, Limited
Citadel Hill 2000 Ltd.
Citibank N.A.
Citicorp USA Inc.
Citigroup Financial Products Inc.
Colonial Funding LLC
Credit Suisse Asset Managemnt
Credit Suisse, New York & Cayman
CSAM Funding IV
C-Squared CDO Ltd.
Cumberland II CLO Ltd

Cypresstree Claif Funding LLC
D.K. Acquisition Partners, L.P.
Debt Strategies Fund, Inc.
Delaware Corp Bond Fund, a Series
Delaware Delchester fund, a series
Desjardins Financial Security Life
Deutsche Bank AG
Deutsche Bank AG
Diversified Income Strategies
Diversified Investors High Yield
Double Black Diamond offshore LDC
Dryden III-Leveraged Loan CDO 2002
Dryden IV Leveraged Loan CDO 2003
Dryden Leveraged Loan CDO 2002-II
Dryden VIII - Leveraged Loan CDO
Duane Street CLO 1, Ltd.
Duma Master Fund LP
Dunes Funding LLC
ELF Funding Trust I
Employers Insurance Of Wausau
Empyrean Investments, LLC
Endurance CLO 1 Ltd.
Event Partners Debt Acquisition, LLC
Excess Book
Feingold O'Keeffe Credit Fund CBNA
First Trust Highland Capital
Flagship CLO 2001-1
Flagship CLO II
Flagship CLO III
Flagship CLO IV
Forest Creek CLO, Ltd.
Fortis Bank SA NV Cayman Island
Fortress Credit Funding I LP
Fortress Credit Funding II LP
Galaxy CLO 2003-1, Ltd.
Galaxy III CLO, Ltd.
Galaxy IV CLO, Ltd.
Galaxy V CLO, Ltd.
General Electric Capital Corporation
Gleneagles CLO Ltd.
Global Enhanced Loan Fund S.A.
Global StocksPLUS Income Fund
Goldman Sachs Credit Partners L.P.
Gracie Capital L.P.
Grand Central Asset Trust, Gaia
Grand Central Asset Trust, SIL
Grand Central Asset Trust, Single
Greywolf Loan Participation LLC
Guggenheim Portfolio Company XII
Gulf Stream - Compass CLO 2005-1

Gulf Stream Compass CLO 2002-1
Gulf Stream-Compass CLO 2004-1, Ltd
Hammerman Capital Master Fund LP
Hammerman Counterpoint Master Fund
Harbour Town Funding LLC
HBK Master Fund L.P.
High Income Portfolio
Highland Floating Rate Advantage
Highland Floating Rate LLC
Highland Offshore Partners, L.P.
Horizon Income Fund, Ltd.
IDS Life Insurance Company
ING Capital LLC
ING Investment Management CLO I
ING Prime Rate Trust
ING Senior Income Fund
Investors Bank and Trust Co
Jasper CLO Ltd.
JP Morgan Chase Bank, N.A.
Katonah II, Ltd.
Katonah III, Ltd.
Katonah IV, Ltd.
KIL Loan Funding LLC
Kingsland I, Ltd.
KKR Financial CLO 2005-1, Ltd.
KZH Pondview LLC
KZH Soleil LLC
KZH Soleil-2 LLC
Lehman Commercial Paper Inc.
Liberty CLO Ltd.
Liberty Mutual Fire Insurance Company
Liberty Mutual Ins Company
LibertyView Loan Fund, LLC
Lincoln National Life Insurance Co.
Lincoln Natl Life Insur Co, Sep Acc
Linden Capital LP
Lispenard Street Credit (Master) LT
Loan Funding I LLC
Loan Funding III LLC
Loan Funding V, LLC
Loan Funding XI LLC
Loan Star State Trust
Long Grove CLO, Limited
Madison Park Funding I, Ltd.
Marathon CLO I Ltd.
Marathon Special Opportunity Master
Market Square CLO Ltd.
Marquette Park CLO Ltd.
McDonnell Loan Opportunity Ltd.
Metropolitan West High Yield Bond

Metropolitan West Strategic Income
ML Global Investment Series Income
Mountain Capital CLO II Ltd.
Mountain Capital CLO IV, Ltd.
Muirfield Trading LLC
National City Bank
Nemean CLO, Ltd.
Oak Hill Credit Alpha Fund (Offshore)
Oak Hill Credit Alpha Fund LP
Oak Hill Credit Partners I, Limited
Oak Hill Credit Partners II, Limited
Oak Hill Credit Partners III, Limited
Oak Hill Credit Partners IV, Limited
Oak Hill Securities Fund II, L.P.
Oak Hill Securities Fund, L.P.
Ocm High Yield Plus Fund LP
Octagon Investment Partners IV, Ltd
Octagon Investment Partners V, Ltd.
Octagon Investment Partners VI, Ltd
Octagon Investment Partners VII, Ltd.
Panton Master Fund LP
Park Avenue Loan Trust
PIMCO Floating Income Fund
PIMCO Floating Rate Income Fund
PIMCO Floating Rate Strategy Fund
PIMCO High Yield Fund
Pinewood Credit Markets Master Fund
Pioneer Floating Rate Trust
PNC Bank, N.A.
Post Leveraged Loan Master Fund, LP
Post Opportunity Fund L.P.
Post Total Return Fund, L.P.
Principal Life Insurance Company
Prospect Funding I, LLC
Protective Life Insurance Company
Putnam Floating Rate Income Fund
Putnam High Yield Advantage Fund
Putnam High Yield Trust
Putnam Variable Trust High Yield Fu
Q Funding III LP
Quadrangle Master Funding Ltd
Quattro Distressed Opportunity Fund
Quattro Fund Ltd
Quattro Multi-Strategy Master Fund
R2 Top Hat, Ltd.
Race Point CLO, Limited
Race Point II CLO, Limited
Race Point III CLO, Limited
Red Fox Funding LLC
Redwood Master Fund, Ltd.

Riviera Funding LLC
Robson Trust
Rockwall CDO Ltd.
Rosemont CLO, Ltd.
Salomon Brothers Variable Rate
Sankaty High Yield Partners II
Sankaty High Yield Partners III, LP
Satellite Senior Income Fund II
Satellite Senior Income Fund, LLC
Saturn Trust
Scoggin Worldwide Fund Ltd.
Scottwood Partners LP
Sea Pines Funding LLC
Secondary Loan and Distressed Credi
SEI Institutional Managed TST High
Seneca Capital, L.P.
SEQUILS Centurion V, Ltd.
SEQUILS-Magnum, Ltd.
Severn River Master Fund Ltd
Sierra CLO I Ltd.
Silverado CLO 2006-I Ltd
Sky CBNA Loan Funding LLC
SMBC MVI SPC
SOF Investment, LP
Southport CLO, Limited
Special Situations Investing Group,
SRI Fund LP
Stanfield Arbitrage CDO, Ltd.
Stanfield Bristol CLO, LTD.
Stanfield Carrera CLO, Ltd.
Stanfield Vantage CLO Ltd.
SunTrust Bank Atlanta
TCW Select Loan Fund, Limited
TCW Senior Secured Loan Fund LP
Tenor Opportunity Master Fund, Ltd.
The Drake Offshore Master Fund, Ltd
The Foothill Group Incorporated
The Hartford Floating Rate Fund
Thrivent High Yield Fund
Thrivent High Yield Fund II
Thrivent High Yield Portfolio
Thrivent High Yield Portfolio II
Trilogy Portfolio Company, LLC
TRS Callisto LLC
TRS Leda LLC
TRS THEBE LLC
UBS AG, Stamford Branch
Venture CDO 2002, Limited
Venture II CDO 2002, Limited
Venture III CDO, Limited

Venture IV CDO, Limited
Vista Leverage Income Fund
Vulcan Ventures, Inc.
Wachovia Bank National Association
Watershed Capital Institutional
Watershed Capital Partners (Offshore)
Watershed Capital Partners, L.P.
Waterville Funding LLC
Waveland-Ingots, Ltd.
Wells Capital Management-12831400
Wells Capital Management-13702900
Wells Capital Management-13823100
Wells Capital Management-13923602
Wells Capital Management-14945000
Wells Capital Management-16017000
Wells Capital Management-16463700
Wells Capital Management-16896700
Wells Capital Management-16959700
Wells Capital Management-17299500
Western Asset Floating Rate High
Whitney Private Debt Fund LP
Wind River CLO I Ltd.
Windmill Master Fund LP
Wrigley CDO, Ltd
ABN AMRO Bank N.V.
Agricultural Bank of China
Atrium IV
Australia and New Zealand Bank Group
Banca Nazionale Del Lavoro SpA
Banco Bilbao Vizcaya Argentaria, S.A.
Banco Santander Central Hispano S.A
Bank of America, N.A.
Bank of China Luxembourg SA
Bank of New York
Bank of Nova Scotia
Bank of Tokyo Mitsubishi Trust Co
Barclays Bank PLC
BNP Paribas
Calyon New York Branch
Capitalsource Finance LLC
Citibank N.A.
Comerica Bank Michigan
Commerzbank Aktiengesellschaft
Credit Industriel et Commercial
Credit Suisse Asset Management
Credit Suisse, New York & Cayman Islands
Deutsche Bank AG
Deutsche Bank Trust Company America
Dymas Funding Company LLC
Fifth Third Bank, Eastern Michigan

Goldman Sachs Credit Partners L.P.
Grand Central Asset Trust, SIL
Gulf Stream – Compass CLO 2004-1, Ltd
Gulf Stream – Compass CLO 2005-1
HSBC Bank USA, National Association
Investment CBNA Loan Funding LLC
JPMorgan Chase Bank, N.A.
KeyBank National Association
KIL Loan Funding LLC
Lehman Commercial Paper Inc.
Madison Park Funding I, Ltd.
Mizhuo Corporate Bank Ltd fka DKB
Morgan Stanley Senior Funding, Inc.

National City Bank
Sea Pines Funding LLC
Secondary Loan and Distressed Credit
Sequils ING I (HBDGM), Ltd.
Societe Generale SA New York
Sumitomo Mitsui Banking Corporation
The Royal Bank of Scotland PLC
TRS Thebe LLC
UBS AG, Stamford Branch
UBS Loan Finance LLC
UFJ Bank Limited
Wachovia Bank National Association

Lienholders and Other Significant Lenders

CIT Systems Leasing
Minolta Business Solutions, Inc.
Minolta Business Systems, Inc.
Citicorp Vendor Finance, Inc.
Crown Credit Company
Toyota Motor Credit Corporation
Delphi Automotive Systems Corp.
Michele D'Andrea
Bank One Michigan
Delphi Automotive Systems Corporation
Michele D'Andrea
Rave Financial Services Inc.
Dell Financial Services LP
Bank One, NA
Bank One, NA (Main Office Chicago)
Computer Sales International Inc.
Delphi Holdings Luxembourg S.A.R.L.
LaSalle Bank National Association
LaSalle National Leasing Corporation
Magid Glove & Safety Mfg. Co. LLC
Motorola Credit Corp.
Motorola Credit Corp., et al.
Motorola Credit Corporation
Motorola Inc.
Motorola Inc., et al
Mori Seiki USA Inc.
Applied Industrial Technologies-DBB, Inc.
Canon Financial Services Inc.
CIT Communications Finance Corporation
CIT Technologies Corporation
Computer Sales International, Inc.
Crown Credit Co.
Crown Credit Company
Dell Financial Services LP

First Bank of Highland Park
First Bank of Highland Trust
General Electric Capital Corp.
General Electric Capital Corporation
Hitachi Credit America Corp.
Icon SPK 2023-A LLC
ICX Corporation
Information Leasing Corp.
Kensington Capital Corporation
Miami Industrial Trucks Inc.
Milacron Marketing Company
Milacron Marketing Company
Murata Wiedemann Inc.
Sentry Financial Corp.
Sentry Financial Corporation
Sentry Financial, Inc.
Southern Pacific Bancapital
Southern Pacific Bancapital A Division of Southern Pacific
Bank 'SPBC' / Varilease Corp.
Southern Pacific Bank Capital
TCF Leasing Inc.
Toshiba American Information Systems Inc.
Toyota Motor Credit Corporation
Van Dorn Demag Corporation
Varilease Corp.
Varilease Corporation
Toyota Motor Credit Corporation
AW Miller Technical Sales, Inc.
Applied Industrial Technologies, Inc.
Applied Industrial Technologies-ABC, Inc.
Applied Industrial Technologies-Dixie, Inc.
Applied-Michigan, Ltd.
Bank of Lincolnwood
Bank One, NA (Main Office Chicago)

CIT Communications Finance Corporation
Commercial Tool & Die Inc.
Compaq Financial Services Corp.
Computer Sales International, Inc.
Credit Lyonnais, S.A., Cayman Islands Branch
Delphi Holdings Luxembourg S.A.R.L.
DRE Depositor Corp.
General Electric Capital Corporation
Husky Injection Molding Systems, Inc.
Motorola Credit Corporation
Motorola, Inc.
Sentry Financial Corp.
Sentry Financial Corporation
Southern Pacific BankCapital
TCF Leasing Inc.
Tennant Financial Services
Tennessee Valley Authority
The Huntington National Bank
The Peltz Group, Inc.
Wells Fargo Bank Northwest, Trustee
Hubbard Supply Company
Northern Michigan Tool Company
Shaltz Fluid Power
Rutherford Cooke et al.
Charmilles Technologies
Commercial Tool & Die, Inc.
Crown Credit Co.
Dell Financial Services LP
Fifth Third Bank (Western Michigan)
Okuma America America Corporation
Oce-USA, Inc.
Air Liquide Industrial US LP
Ameritech Credit Corporation
Assembleon America Inc.
Bank One, NA (Main Office Chicago)
Cardinal Machine Company
CIT Communications Finance Corporation
CIT Technologies Corporation dba CIT Systems Leasing
Computer Sales International
Computer Sales International, Inc.
Cupertino National Bank c/o Greater Bay Capital
Daewoo Heavy Industries America Corporation

First Bank of Highland Park
GE Polymerland, Inc.
General Electric Capital Corp.
General Electric Capital Corporation
ICX Corporation
IOS Capital, LLC
Kensington Capital Corporation
Lease Plan USA, Inc.
Leasenet Group, Inc.
Makino Inc.
OCE Financial Services, Inc.
OCE North America, Inc.
OCE-USA Inc.
Omega Tool Corporation
Pacific Rim Capital, Inc.
Pullman Bank & Trust
Pullman Bank & Trust Company
Relational Funding Corporation
Renaissance Capital Alliance, LLC
Windsor Mold Inc.
CIT Communications Finance Corporation
In re: Bobby's Kitchen
OCE-USA, Inc.
Juki Automation Systems, Inc.
Bank One
Associates Leasing, Inc.
AGFA Corp.
American Equipment Leasing, a division of EAB Leasing Corp.
Bell Microproducts, Inc.
Cashcode Company, Inc.
Minolta Business Solutions, Inc. (fka Minolta Business Systems, Inc.)
Motion Industries Inc.
UMB Bank Colorado Downtown Banking Center
UMB Bank Colorado, N.A.
Xel Communications, Inc.
XPEDX
Centura Bank
General Electric Capital Asset Funding
Kyocera Mita America, Inc.
Metlife Capital LP

Holders of 5% or More of Any Outstanding Equity Securities of the Company:

Brandes Investment Partners, LLC
State Street Global Advisors
Dodge & Cox
Capital Research & Management Company

Capital Group International, Inc.
State Street Bank and Trust Company, in various fiduciary capacities

Record Noteholders Holding 5% or More of Any Outstanding Issuance of Notes of the Company

Bear Sterns	Mellon Trust
Citigroup	ML Sfkpg
Frst Clear	MSDW Inc.
Goldman Sachs	NFS LLC
Investors Bank	Pershing
Lehman Brothers	SSB

Insurers

ACE American Insurance Company	East Ohio Gas Co.
ACE Insurance Company	Endurance Specialty
ACE USA	Federal Ins. Co. (Chubb)
AIG Excess Casualty North America (Lexington)	General Star Indemnity Company
AIG Worldsource	GEP
AIU Inc.	Great American
Allianz	Gulf Underwriters Insurance Company
Allied World Assurance Co. Ltd. (AWAC)	Hannover Re
Allied World Assurance Company, Ltd	Hanseatic Insurance
Amerada Hess Corporation	Hanseatic Insurance Company (Bermuda) Ltd.
American Home Assurance Co. (AIMA)	Hartford
American International Insurance	HDI
American International Specialty Lines Insurance Company	Indiana Gas Company
ANR Pipeline Company	Ins. Co. of the State of Pennsylvania (AIG)
Aon	IRI
Aon Bermuda	Lexington
Aon UK	Lexington Insurance Company (AIG American International Companies)
Arch	Liberty Mutual
Arch Insurance (Bermuda) Limited	Lloyds of London
Arch Insurance Group	Marsh USA, Inc. (Broker)
AWAC	Marsh/Pentastar
AXIS	National Union (AIG)
Axis Reinsurance Company	National Union Fire Ins. Co. (AIG)
Bermuda Markets	National Union Fire Insurance Company of Pitts., PA (AIG American International Companies)
CAN	Pacific Employers Ins. Co. (ACE USA)
Cananwill, Inc.	Panhandle Eastern Pipeline Company
Chubb Custom Insurance	Seminole Energy Services
Chubb Specialty Insurance	Sequent Energy Services
CNA Financial Insurance	SR International Business Insurance Company Ltd.
CNA Insurance Companies	SR International Business Insurance Company Ltd. [London, UK (Zurich Branch)]
Columbia Casualty Company (CNA)	St. Paul
Columbia Gas of Ohio	St. Paul (Bermuda), Ltd.
Columbia Gas Transmission	St. Paul Fire & Marine
Continental Casualty (C.N.A.)	
Coral Energy Resources, L.P.	

St. Paul Fire & Marine Insurance Company
St. Paul Mercury
St. Paul Surplus Lines Ins. Co.
Starr Excess Liability Insurance International Limited
Steadfast Insurance Company (Zurich)
Swiss Re Insurance Company Ltd.
Tokio Marine
Twin City Fire (Hartford)
U.S. Specialty Insurance Company

UGI Energy Services
Union Gas System, Inc.
United States Aviation Insurance Group (USAIG) and others
US Specialty/HCC
USAIG
Vectren Energy
XL U.S.
Zurich American Insurance Company

Letter of Credit Issuers and Beneficiaries

Michigan Department of Environmental Quality
C.N.A.
Federal Environmental Protection Agency
Fraccionadora Industrial del Norte, S.A. de C.V.
GMACCM Asset Management de Mexico
Hub Group
Michigan Department of Environmental Quality [Multiple Beneficiaries – State and Federal EPA]
New Jersey Environmental Protection Agency
Ohio Environmental Protection Agency
Orange County Health Care Agency

Pacific Employers Insurance Co.
ProLogis-Juarez (2) Investment, LLC
Reliance Insurance Company
RLI Surety
Safeco Insurance
State of Alabama Dept of Industrial Relations
State of Georgia, Workers' Compensation Board
State of Kansas, Workers' Compensation Board
State of New York, Workers' Compensation Board
Toronto Dominion Bank
JP Morgan Chase

Former Officers and Directors (for the past three years) and consolidated for all entities)

A.E. Billis
Alapont, José Maria
Alsagoff, Faris
Anderson, Carrie
Arkwright, Christopher P.
Arle, John P.
Bailey, R. Scott
Bailey, Russell W.H.
Balsei, Mike
Barth, Volker J.
Battenberg, J.T., III
Beckett, Michael
Belans II, Milan E.
Bellar, Fred J., III
Bernardes, Oscar de Paula
Berry, Roberto Edwin
Bertrand, James A.
Borzi, James W.
Bowers, William Steven
Brown, Jr., Andrew
Brown, Richard
Brust, Robert H.
Burgner, David Allen

Butler, Kevin M.
Chadwick, Jeffrey R.
Chen, Jimmy C.
Chen, Jinya
Clemons, Steve D.
Colbert, Virgis W.
Conlon, Martin
Conor-Freeman, Maria
Cooke, F.H.
Corcoran, Sean P.
Cornwell, William D.
Davey, Stephen L.
Dawes, Alan S.
Deak, Gabor Janos
Desnos, Philippe
Eichenlaub, Brian
Erwin, Richard E.
Farr, David N.
Feigenbaum, Haim
Flowers, Allen D.
Forbes, Timothy G.
Franzi, Richard A.
Fuerst, John M.

Funke Esq., Jimmy L.
Gango, Frank
Gardner, A.N.
Geller, Pamela M.
Goodman, Thomas D.
Gottschalk, Bernd
Gray, Mary A.
Griffin, Patrick
Gruber, Douglas
Gumina, Joseph P.
Hachey, Guy C.
Hall Jr., Samuel H.
Hathaway, R.E.
Hayashida, Shuji
Healy, Karen L.
Heigel, Kevin R.
Hermeling, Rainer
Hindels, James H.
Hotchkin, Nick
Humbeck, Wolfgang
Irimajiri, Shoichiro
Jackson, Arthur Russell
Jackson, J.E.
Jacovides, Linos
Jaffurs, John A.
Janak, Peter H.
Jensen, William
Jobe, Ronald E.
Jok, Richard
Jones, David J.
Kamischke, Mark S.
Katz, Robert Esq.
Kaye Esq., Diane L.
Knill, David
Knutson, Timothy J.
Kolano, Derek
Krause, Jeffrey M.
Lee, Dae Un
Lewis, Theodore H.
Loeb, Marjorie Harris
Lorenz, Mark C.
Manocha, Charu
Manocha, Sandeep
Marion, Laura
Maschoff, David
McClain, Karen
McGuire, Marc C.
McLaughlin, Susan A.
Milburn, Paul S.
Miller, Gail K.

Miller, Robert S.
Naylor, Craig G.
Nelson, R. David
Niekamp, Cynthia A.
O'Neal, Rodney
Olbrecht, Denise
O'Neill, Brian P.
Opie, John D.
Ordonez, Frank A.
Overly, Jeffrey M.
Owens, Jeffrey J.
Parsons, Jeffrey
Pasricha, Atul
Passante, John A.
Penske, Roger S.
Petrie, John
Pirtle, Ronald M.
Pitsenbarger, Pam
Rayne, Mike
Reagan, Michael T.
Remenar, Robert J.
Richards, F. Timothy
Richards, Gregory R.
Robinson Esq., Logan G.
Rogers, Max
Roland Jr., John Robert .
Runkle, Donald L.
Salrin, Sarah J.
Scheffler, Milton R.
Schuppe, Michael L.
Schwarting, Elizabeth M.
Scott, Ian
Shader, Michael A.
Sheehan, John D.
Short, John
Sonnonstine, Jerry
Sparks, Robert H.
Spencer, James A.
Springer, F. Thomas
Sprunger, F. Thomas
Sultz, Patricia C.
Sullivan, Henry A.
Theriot, Mark
Tilton, Todd I.
Twomey, Thomas N.
Valanty, Burton J.
Veaser, Lothar
Walker, Bette M.
Walker, Robert C.
Weber, Mark R.

Whitson, James P.
Williams, Derrick M.
Williamson, J.L.
Wohleen, David B.
Yoon, Myung Hwan
Young, R.A.
Zablocki, Richard J.
A.E. Billis
A.N. Gardner
Alan S. Dawes
Allen D. Flowers
Alsagoff, Faris
Arhtur Russell Jackson
Atul Pasricha
Bernd Gottschalk
Berry, Roberto Edwin
Bertrand, James A.
Bette M. Walker
Brian Eichenlaub
Brust, Robert H.
Burton J. Valanty
Charu Manocha
Chen, Jimmy C.
Choon T. Chon
Cooke, F.H.
Craig G. Naylor
Dae Un Lee
David Allen Burgner
David B. Wohleen
David J. Jones
David N. Farr
Denise Olbrecht
Derek Kolano
Derrick M. Williams
Diane L. Kaye Esq.
Donald L. Runkle
Douglas Gruber
Elizabeth M. Schwarting
Funke Esq., Jimmy L.
Gabor Janos Deak
Gail K. Miller
Gango, Frank
Guy C. Hachey
Haim Feigenbaum
Hotchkin, Nick
Ian Scott
J.T. Battenberg III
Jackson, J.E.
James P. Whitson
James W. Borzi

Jerry Sonnonstine
Jinya Chen Esq.
Jobe, Ronald E.
John A. Passante
John G. Blahnik
John M. Fuerst
John P. Arle
John Petrie
José Maria Alapont
Joseph P. Gumina
Karen L. Healy
Karen McClain
Katz, Robert Esq.
Kevin M. Butler
Kevin R. Heigel
Krause, Jeffrey M.
Laura Marion
Logan G. Robinson Esq.
Lothar Veaser
Marc C. McGuire Esq.
Maria Conor-Freeman
Marjorie Harris Loeb
Mark C. Lorenz
Mark R. Weber
Martin Conlon
Mary A. Gray
Max Rogers
Michael A. Shader
Michael Beckett
Michael T. Reagan
Mike Balsei
Mike Rayne
Milan E. Belans II
Myung Hwan Yoon
Niekamp, Cynthia A.
O'Neal, Rodney
O'Neill, Brian P.
Opie, John D.
Ordonez, Frank A.
Oscar de Paula Bernardes
Owens, Jeffrey J.
Pamela M. Geller
Parsons, Jeffrey
Patricia C. Sultz
Paul S. Milburn
Penske, Roger S.
Peter H. Janak
Philippe Desnos
R. David Nelson
R. Scott Bailey

R.A. Young
R.E. Hathaway
Rainer Hermeling
Remenar, Robert J.
Richard A. Franzi
Richard Brown
Richard E. Erwin
Richard J. Zablocki
Richard Jok
Richards, F. Timothy
Robert S. Miller
Ronald M. Pirtle
Russell W.H. Bailey
Sandeep Manocha
Sarah J. Salrin
Sean P. Corcoran
Sheehan, John D.
Shoichiro Irimajiri

Short, John
Shuji Hayashida
Sparks, Robert H.
Stephen L. Davey
Steve D. Clemons
Susan A. McLaughlin
Theodore H. Lewis
Thomas D. Goodman
Thomas N. Twomey
Timothy J. Knutson
Todd I. Tilton
Virgis W. Colbert
Volker J. Barth
William D. Cornwell
William Jensen
William Steven Bowers
Williamson, J.L.
Wolfgang Humbeck

Top 50 Unsecured Creditors

3M Co
Abc Group Inc
Aisin Seiki Co Ltd
Akebono Brake Industry Co Ltd
Alcoa Inc
Alps Automotive Inc.
Alps Electric Co Ltd
American Axle & Mfg Holdings Inc
Autoliv Inc
AW Transmission Engineering
Beiersdorf Ag
Blackstone Capital Partners LLP
Bosch, Robert Stiftung GmbH
Buena Vista Township, Michigan
Calsonic Kansei Corp
Capri Capital Advisors LLC
Capital Research and Management Company
Carlisle Engineered Prods
CIGNA Corporation
City of Flint, Michigan
Clarion Co Ltd
Commissariat a l'Energie Stomic
Corning Inc
Dana Corp
Delta
Draka Holding NV
Dura Automotive Systems Inc
E.on AG
Electronic Data Systems Corp

EI Dupont de Nemours & Co Inc
Engelhard Corp
Flextronics Intl Asia Pacific
Freescale Semiconductor
Freudenberg & Co KG
Fujitsu Ten Corporation
Futasa Corp
General Electric Co Inc
General Motors Corp
Hitachi Ltd
Howard County, Indiana
Illinois Tool Works Inc
Impala Platinum Holdings Ltd
Industrial Molding Corp
Infineon Technologies AG
Intermet Corp
International Union of Electronic, Electrical, Salaried,
Machine and Furniture Workers - Communications
Workers of America
Johnson Electric Holdings Ltd
Koninklulke Philips Electronics
Leopold Kostal GmbH & Co KG
Limar Realty Corp.
Linamar Corp
Madison County, Indiana
Matsushita Electric Industrial
Merk Medco
Metaldyne Corp
Molex Inc
Montgomery County, Ohio

Motorola Inc
Nan Ya Plastics Corp
National Fire Insurance Company of Hartford
NEC Corp
Norsk Hydro ASA
Ogura Clutch Co Ltd
Osprey, S.A. Ltd.
Pacific Group Ltd
Pioneer INDL Components
Progressive Moulded Product
Quexco Inc
Robert Bosch Corporation Automotive Group
Semiconductor Components
Sequa Corp
Sharp Electronics Corp
Siemens AG
Solelectron Corp
State of Michigan
State of Ohio

State of Wisconsin
Stmicroelectronics NV
Swatch Group SA, The
TDK Corporation of America
Texas Instruments Inc
Textron Inc
Thyssenkrupp AG
Timken Co, Inc
Timken Co, The Inc
Toyota Motor Corp
Traxle Mfg Ltd
TT Electronics PLC
Tyco International LTD
UHC
United Auto Workers
Valeq SA
Viasystems Group Inc
Wilmington Trust Company, as Indenture Trustee
Worthington Industries Inc

Major Customers

AASP – PA
Adam Opel AG
Aftermarket
AGco Parts Div-D7e50 Caterpillar
AGco-Jackson Operation
AGFA
Agfa Corporation
Agfa-Gevaert N.V.
Agilent Tech. (M) SDN BHD
Aksys, Ltd.
American Axle
American Discount Supply, Inc.
Applied Biosystems
ArvinMeritor
Autoliv
Automotive Training Schools
AZ Automotive
Benteler
Best Buy Co. Inc.
BMW
BMW Group
Bosch
Brite Smile
Brite Smile – Chicago
Brite Smile Center
BriteSmile – Denver
BriteSmile – Phoenix
BriteSmile – San Diego

Calsonic Kansei
Cambrex Bio Science
Cami
Cannon Group Ltd
Cardinal
Cardinal Health
Cardinal Health Canada 301, Inc
Caterpillar
Caterpillar Engine Systems
Caterpillar-Joliet
Circuit City Stores Inc
Coinstar
Collins & Aikman
Cummins
Daewoo Motor
Daihatsu
Daimler Chrysler
DaimlerChrysler Corp. US
DBM Tech.
Delphi – Allied Sales
Denso
DK Packaging
Elgin Industries
Espackdis SA
Everest Biomedical Instruments
Federal-Mogul Corp D.I.P.
Fiat Automotives SA
Fiat Group

Ford	Kautex
Ford Group	Key Safety
ForHealth Technologies, Inc.	KLA – Tencor
Fuji Heavy Industries	KLA Tencor Corp
GE Medical Systems	KLA-Tencor
General Motors	KLA-Tencor Integrate Metrology
General Motors de Mexico S de RI	Koltec BV
General Motors de Mexico S Derlspom	KS Centoco
General Motors do Brasil Ltda	L-3 Communications
General Motors Powertrain	Lear
General Motors S Africa (Pty) Ltd	LeftHand Networks
GM – AC Delco	Magna Intier
GM de Argentina S A	Matco Tools
GM Espana SA	Medical Simulation Corporation
GM Holden Ltd	Medrad
GM Powertrain	Medtronic Navigation
GM SPO	Melling Tool Company
GMIO	Mercedes-Benz U.S. International, Inc.
GMNAO	Michael Baker, Inc.
GMSP0	Mitsubishi
Haemoscope Corporation	Modatek
Harley Davidson	Napa Dist Center
Helicor, Inc.	National Auto Radiator
Hewlett-Packard	Navistar
Hewlett-Packard Co.-Roseville	Navistar International
Hewlett-Packard Company	New Wave Enterprises (Belgium) NV
Hewlett-Packard GmbH	Nissan
Hewlett-Packard Singapore	Niton Corporation
Hewlett-Packard/San Jose	NuVasive, Inc.
HMH Group	Ophthonix, Inc.
Honda	Paccar
H-P Asia Pacific Pte. Ltd.	Particle Measuring Systems Inc
HP Financial Services Cntr.	Perkins Engines Company Ltd
HP International SARL (France)	Point 5 Technologies
HP Smartbuy	Power & Signal Group
HP-Colorado Springs	Precision Turbo & Engine Reb.
HP-FORT COLLINS	Promotora
HP-San Diego HID	PSA Group
Hyundai	Renault
IAPA	Rescue Technology
Inogen	Reviva
Inotherapeutics	Rover
Interamerican Trade Corp	S.E. Power Systems Orlando
International Truck & Engine	Saab Automobile AB
Isuzu Group	Saab Automobile Parts
Isuzu Motors Europe Ltd	Saturn
Isuzu Motors Polska Sp Zo O	Standard Motor Products Inc
JCI	Storage Tek
John Deere – Engine Works	Sun Refining & Marketing
Johnson Controls	Sunrise Medical

Sunrise Medical HHG, Inc.
Sunrise Medical Ltd
Suzuki Group
Takata
Tamsco, Inc. (US Gov't)
Tecnologia Modificada SA de Caterpillar
Tenneco
Tire Industry Foundation
Toyota
TRW
USA Technologies, Inc.
Vauxhall Motors Ltd

Verilink Corporation
Visteon
Volkswagen AG
Volvo Do Brazil Veiculos LTDA.
Volvo Parts North America, Inc.
Volvo Truck
VW Group
Wal-Mart Stores CE
Wheeler Brothers Inc.
XM Email LLC
Yorozu
Zoe Medical, Inc.

Major Suppliers

3M
A Agrati SPA
AASP - PA
AB SKF
Abc Group Inc
Aceralia Tubos SL
Acome Societe Cooperative De Produc
Advanced Micro Devices
Affinia Group Holdings Inc
AFX
Agfa Corporation
Agfa-Gevaert N.V.
Agilent Tech. (M) Sdn Bhd
Aksys, Ltd.
Alcan Inc
Alcoa Inc
Allevard Springs Ltd
Alpine Group Inc, The
Alps Electric Co Ltd
Aluminum Co of America
Amak Brake LLC
Ambrake Corp
American Axle & Mfg Holdings Inc
American Discount Supply, Inc.
American President Lines Ltd
Amphenol Corp
Amtek Engineering Ltd
Analog Devices GmbH
Analog Devices Inc
Android Industries LLC
Aplicaciones De Metales Sinterizado
Applied Biosystems
ARC Automotive Inc
Arnold Transportation
Asahi Glass Co

ASEC Manufacturing Sales
Assembleon America Inc
Austria Microsystems AG
Autocam Corp
Autoliv ASP Inc
Automatizacion Y Disenos
Automotive Traning Schools
B&A Enterprises
Bank One NA
BAX Global
BBK Ltd
Beiersoorf AG
Benteler Automotive
Berger GmbH & Co Holding KG
Bing Metals Group Inc
Binter SA
Bitron Industrie SpA
Blue Cross Blue Shield of
Boco Pty Ltd
Bosch Automotive Systems Corp
Bosch, Robert Stiftung GmbH
Brazeway Inc
Brite Smile
Brite Smile Center
British Vita PLC
BTV Holding GmbH
Bus Elektronik GmbH
Calsonic Corp
Calsonic Kansei Corp
Cambrex Bio Science
Cami
Campbell Marshall E Co
Cardinal Health
Cardinal Health Canada 301, Inc
Carlisle Companies Inc

Carringworth Ltd
Carter Group Canada Inc
Caterpillar Engine Systems
Centra Inc
CF Gomma SPA
CIE Automotive SA
Clarion Corp Of America
Coinstar
Commissariat a l'Energie Atomique
Compagnie Industrielle de Delle
Contech
Continental Gummi-Werke AG
Cordaflex SA de CV
Corning Inc
Corus LP
CTS Corp
Curiel Estrada Jorge
Cyro Industries
D&R Technology LLC
Daewoo Heavy Industry America
Dayco Products LLC
DBG Tool & Machine
Deloitte & Touche
Delphi Corp
Delphi de Mexico SA de CV
Denso Corp
Denso International America
DHL Danzas Air & Ocean
Direct Sourcing Solutions
DMC 2 Canada Corporation
Dove Equipment Co Inc
Dr Johannes Heidenhain-Stiftung GmbH
DTE Coal Services
Duluth Services
Dura Automotive Systems
Dura Automotive Systems Inc
E I Dupont de Nemours & Co Inc
Eco-Bat America LLC
EDS
Egelhof SA
EI Dupont de Nemours & Co Inc
Ekm-Knobloch GmbH
Elgin Industries
Engelhard Corp
Engelhard Corporation
Engineered Plastic Components Inc
Enricau Cesar Vuarchex Industries
Epcos AG
Essex Group Inc
Everest Biomedical Instruments

Federal Express Corporation
Federal Mogul Corp
Fedex Trade Networks
Feintool International Holding
Fernandez Racing LLC
Fibrax Ltd
Folketrygdfondet
ForHealth Technologies, Inc.
Fountain Construction Co
Freescale Semiconductor Inc
Freudenberg & Co KG
Fujitsu Ltd
Furukawa Electric Co Ltd
Furukawa Electric North
Futaba Corp
Gambari International
GE Medical Systems
General Electric Capital
General Electric Co Inc
General Motors Corp
General Motors Corporation
Georg Fischer AG
Giovanni Agnelli EC SAPA
GKN PLC
GM - AC Delco
GM Daewoo Auto & Technology Co
Great Lakes Tape Corp
Green, Ernie Industries Inc
Groupe Rencast
Haemoscope Corporation
Handy & Harman
Hanwha Corp Poun Plt
Hayes Lemmerz International Inc
Helicor, Inc.
Hella Kgaa Hueck & Co
Henkel KGAA
Hennessey Capital Solutions
Hewlett-Packard Co.-Roseville
Hewlett-Packard Company
Hewlett-Packard GmbH
Hewlett-Packard Singapore
Hewlett-Packard/San Jose
Hinojosa Ramos Jesus Alfredo
Hitachi Automotive
Hitachi Chemical Asia Pacific
Hitachi Ltd
Holden Ltd
H-P Asia Pacific Pte. Ltd.
HP Financial Services Cntr.
HP International SARL

HP Smartbuy	Lexington Connector Seals
HPC Engineering PLC	Lexington Precision Corp
HP-Colorado Springs	Linamar Corp
HP-FORT COLLINS	Littelfuse Inc
HP-San Diego HID	LS Cable Ltd
HSS LLC	Lunal
Hub Group Associates Inc	M&Q Plastic Products Inc
Hubert Stueken GmbH	Madison-Kipp Corp
Hyo Seong Electric Co Ltd	Marian, Inc
IAPA	Matco Tools
Illinois Tool Works Inc	Mccann Erickson Inc
Impala Platinum Holdings ITD	Meadwestvaco Corp
Ina-Schaeffler KG	Mecaplast
Infineon Technologies	Medical Simulation Corporation
Infineon Technologies AG	Medrad
Inogen	Medtronic Navigation
Inotherapeutics	Melling Tool Company
Intec Group	Metal Blanc SA
Interamerican Trade Corp	Metaldyne Corp
Intermet Corp	Metaldyne Corporation
Intermet Corporate	Methode Electronics Inc
International Rectifier Corp	Metropolitan Life Ins Co
International Truck & Engine	Michael Baker, Inc.
Inzi Controls Co Ltd	Microchip Technology Inc
ISI of Indiana Inc	Microsoft Services
Ispat International NV	Minebea Co Ltd
ITW Shakeproof Automotive	Mitsubishi Electric
ITW Tomco	Molex Inc
JCI	Motorola Automotive
Johann Albert Freund	Motorola Inc
John Deere	MSX International Inc
Johnson Electric Holdings Ltd	Muhr und Bender KG
Johnson Matthey Plc	Multitronics Inc
Jvs Eqtos P/Autom Indl Ltda	Murata Manufacturing Co Ltd
Kataman Metals Inc	Nabco Inc
Keller Group Inc	National Auto Radiator
Kensington Capital	National Logistics
Key Safety Systems Inc	National Semiconductor
KLA Tencor Corp	NEC Corp
Koa Speer Electronics Inc	NEC Electronics Inc
Koninklijke Philips Electronics NV	Niles Co Ltd
Korea Delphi Automotive Sys Corp	Ningbo Huaxiang Electronic Co Ltd
Koyo Seiko Co Ltd	Nissho Iwai American Corp
KPMG LLP	Niton Corporation
KS Centoco	Noranda
L-3 Communications	Norandal USA INC
Leaseway Transfer Pool	Norsk Hydro ASA
LeftHand Networks	North American Operations
Leoni AG	NSK Ltd
Leopold Kostal GmbH & Co KG	NuVasive, Inc.

Ogura Clutch Co Ltd
Ogura Corp
OKI Semiconductor
Olin Corp
Omega Automation Inc
Omron Corp
Onex Corp
Ontario Holding International Bv
Ophthonix, Inc.
Pacific Group Ltd
Paid Prescriptions LLC
Pam Dedicated Inc
Panasonic Automotive
Parker Hannifin Corp
Particle Measuring Systems Inc
PBR Automotive USA LLC
PBR Columbia LLC
PEK Co Ltd
Philips Semiconductors
Pioneer Corp
Pixley Richards Holding Inc
PJAX
Plansee Holding AG
Plasco Inc
Plymouth Rubber Co Inc
Point 5 Technologies
Point Dedicated Services
Pollak Engineered Products
Precision Turbo & Engine Reb.
Pressac
Prettl de Mexico SA de CV
Pricewaterhousecoopers LLP
Progressive Molded Prods
Progressive Moulded Products Ltd
Protrans International Inc
PT Infineon Technologies Batam
QEK Global Solutions
Quexco Inc
Republic Engineered Products Inc
Rescue Technology
Reviva
Robert Bosch Corporation
Robin Industries Inc
Rohm Co Ltd
RSR Corporation
Russell A Farrow Ltd
Ryder Integrated Logistics
S.E. Power Systems Orlando
SA Dehuit
Samtech

Sansho Giken Co Ltd
SAS Comte
Schulte & Co Gmbh
Securitas Security
Selectron Corp
Senko America Corporation
Sensus Precision Die Casting Inc
Sequa Corp
Serigraph Inc
Setech Inc
Setforge
SGS Thomson
Shanghai Ming Fang Autoparts Co Ltd
Siemens AG
Siemens Automotive Ltd
Sirva Relocation
Societe Industrielle de Sonceboz SA
Solelectron Corp
Sony Ericsson Mobile
Spartech Corp
Spirent Plc
SPX Corp
Stelco GmbH Electronic Components
Stmicroelectronics Holding NV
Stoba Praezisionstechnik GmbH & Co
Storage Tek
Strattec Security Corp
Sumitomo Electric Industries Ltd
Sun Refining & Marketing
Sunrise Medical HHG, Inc.
Sunrise Medical Ltd
Synchron-Eifler Ipari Es Kereskedelm
Taigene Electric Machinery Co Ltd
Taiho Corporation Of Europe Kft
Tamsco, Inc. (US Gov't)
Tata America Intl Corp
Tawas Industries Inc
Tech Central
Technitrol Inc
Technologia Modificada SA de Caterpillar
Teklas Kaucuk Sanayi Ve Ticaret AS
Teknia Manufacturing Group SL
Texas Instruments Inc
Textron Inc
The Furukawa Electric Co Ltd
The Swatch Group
The Timken Co, Inc
Thevenin (Fonderie)
Thyssenkrupp AG
Tire Industry Foundation

Tokico Ltd	Valeo SA
Tomkins PLC	Valley Trucking Co Inc
Torrington Co	Vallourec
Total SA	Vanguard Distributors Inc
Toyo Clutch Co Inc	Verilink Corporation
Toyota Motor Corp	Viasystems Canada Inc
Toyota Tsusho Corp	Viasystems Group Inc
TPG Advisors Inc	Victory Packaging Inc
Trelleborg AB	Vishay Intertechnology
Trianon Industries Corp	Visteon Automotive Systems
TRW Automotive	Volvo do Brazil Veiculos Ltda.
TRW Automotive Holdings Corp	Volvo Parts North America, Inc.
TRW Automotive Holdings Corp	Wanxiang Group Corp
TT Electronics PLC	Waupaca Foundry Inc
Tyco Electronics Corp	Wheeler Brothers Inc.
Tyco Electronics Corp	WHX Corp
Tyco International Ltd	WHX Corp+A2537
UBS AG	Wiederholt GmbH Vincenz
Umicore SA	Wieland Werke AG
Unigraphics Solutions Inc	Wilh Werhahn
US Steel Corporation	Worthington Industries Inc
USA Technologies, Inc.	Wren Industries Inc
UVA Machine Company	Yazaki Corp
Valeo Climate Control USA	Zeppelin-Stiftung

Counterparties to Major Contracts (over \$100,000)

Alexander Long, III	Ericsson AB
Ameritech Mobile Services, Inc.	Firma Carl Freudenberg KG
Anxebusiness Corp.	Giannulli, Thomas
AXNe	HTC
Bell South	IBM Corporation
Bluetooth	Ideal Technology Solutions U.S. Inc
BSH Industries	Inovise Medical, Inc.
Calsonic North America, Inc.	Integrated Therapeutics Group, Inc.
Cellco Partnership	Intel Corporation
CIA Industrial Armas	JSP America, Inc.
Clifford Electronics, Inc.	JSP International Ltd.
Compuware	JSP International s.a.r.l.
Consteltn NewEngy PA	JSP Trading, Inc.
Cullmann GmbH	Limestone County Wtr & Swr AL
DAS Deutschland GmbH	LiveDevices Inc
DAS Poland Spolka z.o.o	Lockport (City of) NY
Debiotech S.A.	Logikos
Delco Remy International, Inc	Lucent Technologies Inc.
Dolby Digital	Magnavox Government and Industrial Electronics Company
DSSCSC China	Manzai
DSSI	Matsushita Electric Corporation of America
Embedded Technology	MCI Worldcom Communications, Inc.
Empress Ca-Le de Tiaxcala	Miller Engineering Services, Incorporated

MMT SA	Davis Vision
Motores y Aparatos Electricos de Durango S.A. de C.V.	Delta Dental
Moving Magnet Technologies SA (MMT)	Green Shield Canada
MPEG LA	Health Plus Options Inc
Nextel West Corp.	Health Solutions Inc
Nokia Corporation	Hewitt Associates LLC
North American Philips Corporation	JLT Services Corporation
NY State Elec & Gas	Medco Health Solutions Inc
OneOK Energy Marketing OK	Medstat Group, Inc.
Premacare	Metlife
Remy International, Inc.	Metlife (Dental)
Satyam	Metropolitan Life Insurance Company
Scroll Laboratories, Inc.	M-Plan
Shanghai Automotive Brakes Corp.	National Foot Care Program, Inc
Sonceboz SA	NCQA (National Committee for Quality Assurance)
Sprint Spectrum, L.P.	SHPPS/Health International, Inc.
SRI International	TGI Direct
TCS	The Regents of the University of Michigan
The Whitaker Corporation	Towers Perrin
Tom Giannulli Inc., dba Caretools, Inc.	United Health Care Insurance Company
Toshiba Corporation	Value Options, Inc. (Value Behavioral Health)
Toyota Motor Corporation	Electricore
UBE Industries (America), Inc.	Electricore Aerovironment
UBE Industries, Ltd.	Emtech
UGC	Honeywell
Valence Technology Cayman Islands Inc.	I.U.P.U.I.
AFOSR	Johns Hopkins University
ARL	MRI
D.O.T. Volpe Center	NCMS
DOC/NIST	Purdue
DOD	Purdue University
DOD TACOM	TechSolve
DOE	Citibank, N.A.
DOE/NETL	Deutsche Bank AG
DOT NHTSA	Alltel
NASA	Ameritech
State of Indiana	ANXe
USAF/AFRL	AT&T
Constellation NewEnergy, Inc.	ATT
Consumers Power Company	ATT Wireless
DPL Energy Resources, Inc. dba DPL Energy	Avaya
Industrial Energy Users – Ohio	Avaya World Services
Pepco Energy Services, Inc. (PES)	Covad
TXU Energy Retail Company LP	EDS
Blue Cross Blue Shield	Insight Internet Services
C.E. Communications	Intercall
CIGNA Behavioral Health	LDMI Telecommunication/Ideal Technology
CIGNA Healthcare	MCI
Cole Managed Vision	Nextel
Connecticut General Life Insurance Company	Qwest

SBC
SBC Ameritech
SBC Pagers
SkyTel
Sprint
Sprint United
Time Warner
T-Mobile
Verizon
Verizon Wireless
Verizon Wireless Messaging
Ameritech Information Systems, Inc.
Applera Corporation
AT&T Corp.
AT&T Solutions, Inc.
Avaya World Services, Inc.
Cardinal Health 200, Inc.
Caretools, Inc.
Cellco Partnership d/b/a Verizon Wireless
Fernandez Racing (Indianapolis, IN)
General Motors Investment Management Corporation
Hendrick Motorsports (Charlotte, NC)
Lord Corporation
PriceWaterhouseCoopers
SBC Global Services, Inc.
Scantron
Sprint
State Street Bank and Trust Company
Techcentral LLC
Thomas Giannulli
Tom Kelley
Watson Wyatt
XM Satellite Radio, Inc.
Zoe Medical, Inc.
ABN Amro Bank N.V.
Amsterdam Funding Corporation
Bank One, NA (Main Office Chicago)
Blue Ridge Asset Funding Corporation
Falcon Asset Securitization Corporation
Gotham Funding Corporation
JPMorgan Chase Bank
Jupiter Securitization Corporation
The Bank of Tokyo-Mitsubishi, Ltd., New York Branch
Wachovia Bank, National Association
(KDAC) Daewoo Motor Company
3M
ACG Componentes
Advanced Casting Technologies
Aladdin Industries
Alma Products

Alpine Electronics
Ambrake Corporation
Antec Electric System Co. Ltd
ARC Automotive
ASEC Exhaust Systems
Autonova
Beijing Delphi Wanyuan Engine Management Systems
Company, Ltd.
Beijing WY-GM Automotive Electric
Blue Totes – Atlantis
Borla Romcat
Bridgestone T.G. Australia Pty. Ltd
BSH Industries (agreement with FUBA)
Bujias Mexicanas (BUMEX)
CADPO
Calsonic (formed CEI)
Calsonic Kansei Corporation
Calsonic Kansei Hungary
Calsonic Kansel
Componentes Delfa
Componentes Delfa, C.A.
Compressor Works, Inc.
Daesung Electric
Daewoo Automotive Corporation
Daewoo Motor Company
DAS Deutschland GmbH
DAS Poland Spolka z.o.o
Delco Remy International, Inc (Remy International, Inc.-
new name)
Delkor Corporation
Delph Lockheed Automotive S.A.
Delphi Aftermarket France
Delphi Auto Brazil – E&C
Delphi Auto Systems Australia
Delphi Auto Systems Brazil – Harrison
Delphi Auto Systems India Private Limited (DASPL)
Delphi Automotive Systems
Delphi Automotive Systems (Thailand)
Delphi Automotive Systems Australia
Delphi Automotive Systems Deutschland (Aftermarket)
Delphi Automotive Systems do Brasil (E&C)
Delphi Automotive Systems Espana (Logrono)
Delphi Automotive Systems Espana Cadiz
Delphi Automotive Systems France
Delphi Automotive Systems Italia Sri (Diavia)
Delphi Automotive Systems Japan (Aftermarket)
Delphi Automotive Systems Lockheed UK (Aftermarket)
Delphi Automotive Systems Netherlands (Aftermarket)
Delphi Automotive Systems Poland Sp. Z.o.o.
Delphi Automotive Systems Portugal (Ponte de Sor)
Delphi Automotive Systems Spain

Delphi Automotive Systems Sungwoo	Gatewat Industries
Delphi Automotive Systems Vienna (Aspern)	General Bearings Corporation
Delphi Calsonic Compressors	General Motors
Delphi Delco Electronics Europe, GmbH	Girlock' – Delphi Technologies Intellectual Property License
Delphi Delco Electronics Suzhou	GM do Brasil
Delphi Delco Liverpool	GM France
Delphi Diesel Systems England	GM License Exchange
Delphi Diesel Systems France	Hubei Auto Motor Factory
Delphi Diesel Systems Korea	Hubei Delphi Automotive Generator
Delphi Diesel Systems Ltd	Hyundai Motor Company
Delphi Diesel Systems Ltd England	Intellectual Property Mining (IPM)
Delphi Diesel Systems Spain	John Ross & Associates
Delphi Diesel Systems Turkey	JSP Affiliates
Delphi Diesel Systems UK	Kaiser Aluminum and Chemical
Delphi Diesel Systems, S. L. Spain	Kale Oto Radyator
Delphi Harrison Calsonic (France)	KATCON
Delphi Italia Automotive Systems S.r.l.	KDAC (magna steer)
Delphi Lockheed Automotiove France (Aftermarket)	KDAC (Sublicense) Shye Shyang Mechanical Industrial
Delphi Mechatronic Systems	KDS Company Limited
Delphi Otomotiv Sistemieri Sanayi ve Ticaret	Kitco Fiber Optics
Delphi Packard Balcheng, Limited	Korea Delphi Auto Systems (KDAC)
Delphi Packard Electric Co Ltd (Shanghai)	Korea Delphi Automotive Systems
Delphi Packard Electric Malaysia Sdn Bhd	Korea Delphi Automotive Systems Corp. (KDAC)
Delphi Packard Espana	Kuo Yih Hsing Enterprise Co. Ltd (KYHE)
Delphi Polska Automotive Systems	Kyungshin Industrial Company Ltd and Bolim
Delphi Saginaw Lingyun Brilliance and Palio	Lear Corporation
Delphi Saginaw Lingyun Jinbel	Level 9
Delphi Sistemas de Energia (Portugal)	Lockheed Martin Energy Systems (Oak Ridge Lab)
Delphi TVS Diesel Systems Ltd India (Lucas)	Lord Corporation Supply and Development Agreement
Delphi-TVS Diesel Systems Ltd (India)	Magnetoelastic Devices
Delta Guc	Manzai (a sub-licensee of KDAC)
Deltek	Matsushita Electrical Industrial Company
Denso	Middle East Battery Company
Design Solutions	Mikuni
Directed Electronics (formerly Clifford)	Moldflow Corporation
DuraSwitch	Motores y Aparatos Electricos de Durango S.A. de C.V. (fka CIA Industrial Armas)
East Penn Manufacturing Company	Moving Magnet Technologies SA (MMT) (France)
Eaton	Navigation Technologies
EBD Ventures (Savage Enterprise)	NCC Liteflex Donation (National Composite Center)
Electromotive	NCMS Kinetic Spray
Empress Ca-Le de Tiaxcala	NCMS LAV
Exacto (Perfection Spring)	NSK Limited
Fabrica De Aparatos De Air Acondicionado (FAACA)	Orbital Fluid Technologies
Famar	Peng Tan Settlement
Fitel USA Corp. (assigned to them by Lucent)	R&D Enterprises
Flip Chip Technologies	Raufoss ASA
Four Seasons License (Division of Standard Motor)	Raytheon Company
Fraenkische USA, LP	Saginaw Deutschland
Freudenberg	Saginaw Norinco Lingyun Drive Shaft
Gasbarre Products	

Saginaw Zhejiang Xiao Shan Steering
Samlip Industrial Company
Sanden Corporation
Sanden International
SDACC
Shanghai Automotive Brake Systems
Shanghai Delco Electronics and Instrumentation Company Ltd
Shanghai Delco International Battery Company Ltd
Shanghai Delphi Auto Air Conditioning Systems
Shanghai Delphi Automotive Air Conditioning Systems Co. Ltd.
Shanghai Delphi Automotive Door Latch
Shanghai Ek-Chor General Machinery
Shanghai Hezhong Automobile Company (Export & Import)
Shanghai Huizhong Automotive Mfg. Co.
Shanghai Saginaw Dongfeng Steering Gear
Societe Francaise Des Ammortisseurs (DeCarbon)
Stant Manufacturing (Gates)
Steward Inc.
Tai Yue
Takata
Teknit
Test Products, Inc.
TI Group
TI Group (Walboro)
Toyota Motor Company
Trilogy Plastics
Tripac International
UBE Machinery Sales
Unisia Jecs Corporation
Valence Technology Inc.
VDO Control Systems
VDO North America
Wayne State University
Whitaker (from Specialty Electronics)
Yubei Machine Factory
Zenith Fuel Systems
Zhejiang Delphi Asia Pacific Brake (Yatal)
Adrian (City of) MI
AEP (Public Svc Co Oklahoma) OK
Alabama Gas Corporation
Alabama Power Co
Amherst Commerce Park NY
Anderson City Utilities IN
Brookhaven (City of) MS
Buena Vista Wtr & Swr Dept MI
Burton (City of) MI
CenterPoint Energy Entex MS
CenterPoint Energy Houston TX

Central Power & Light Co TX
Chemical Reclamation Svcs Inc USA
Cinergy PSI IN
Citizens Gas & Coke Utility IN
Citizens Gas of Westfield IN
Clinton (City of) MS
Colliers Turley Martin Tckr MO
Columbia Pwr & Wtr Systems TN
Columbus (City of) OH
Columbus Southern Power OH
Commonwealth Edison IL
Constellation NewEnergy TX
Constellation NewEnergy WI
Constellation NewEnergy-Gas KY
Consteltn NewEngy Bx 642399 PA
Consumers Energy MI (Detroit)
Consumers Energy MI (Lansing)
Consumers Power MI
Coopersville (City of) MI
Cortland (City of) OH
Dayton Power & Light Co OH
Dayton Power & Light OH
Dayton Water Dept (City of) OH
Detroit Edison Co MI
Dominion East Ohio OH
Downers Grove (Village of) IL
Downers Grove Sanitary Dist IL
DPL Energy Resources OH
DTE Energy MI
East Ohio Gas
El Paso Electric Co TX
El Paso Water Utils Pub Svc TX
Entergy (MS Power & Light) USA
EQ-Heritage USA
Erie Cnty Dept Environ Serv OH
Erie Cnty Water Authority NY
Fitzgerald Wtr Lgt&Bond Com
Flint (City of) MI
General Motors (Delphi Brokered Gas)
General Oil Company Inc USA
Genesee County Drain Comm.
Georgia Power Company
Henrietta (Town of) NY
Henry County REMC IN
Heritage Interactive Services USA
Heritage-Crystal Clean LLC USA
HESCO Houston Energy Svcs Co
Indiana-American Water Comp
Indiana-Michigan Power Comp IN
Indianapolis Power & Light Co

Indianapolis Water Company
Irvine Ranch Water District CA USA
Irwin Electric Membership Corp USA
Kokomo Gas & Fuel Company IN
Kokomo Wastewater (City of) IN
KPL (Western Resources) KS
Laredo Utilities (City of) TX
Laurel Pub Util (City of) MS
Lea Land Inc USA
Limestone County Commission AL
Lockport (City of) NY USA
Lockport (Town of) NY
Lockport Energy Associates NY
Magic Valley Electric Coop USA
Marquette (County of) MI
Michigan Gas Company MI
Military Highway WSC TX
Mississippi Power Company
Mississippi Valley Gas Co MS
Monroe Cnty Water Authority NY
Montgomery City San Eng Dept OH
NAO North American Operations USA
National Fuel Resources Inc NY
New Brunswick (City of) NJ
New Castle (City of) IN
New York Power Authority
New York State Elec & Gas NY
Niagara Mohawk NY
NICOR Gas IL
North Alabama Gas District AL
NY State Elec & Gas
Oak Creek (City of) WI
Ohio Edison Company
Oil Chem Inc USA
Oklahoma Natural Gas Co USA
Olathe (City of) KS
OneOK Energy Marketing OK USA
Onyx Environmental Svcs LLC USA
Orion (Charter Township) MI
Pepco Energy Services VA
Portage Cnty Wir Resources OH
PSE&G NJ
Ravena (City of) OH
Rineco Chemical Industries USA
Rochester (City of) NY USA
Rochester Gas & Electric NY
Roofstown Water Service Co OH
Safety Kleen Oil Services USA
Saginaw (City of) Wir & Swr MI
SemcoEnergy Gas Company

Shelby Twp Dept of Pub Wks MI
Southern California Edison
Tennessee Valley Authority
Teris LLC – dba Ensco USA
Texas Gas Service TX
The Water Works & Sewer Brd
Troy (City of) MI
Trumbull County Wtr & Swr OH
Tulsa Utils Svc (City of) OK
Tuscaloosa (City of) AL
TXU Energy Retail Company TX
TXU Energy TX
United Cities Gas Company TN
United Water TX USA
Upper Peninsula Power Co MI USA
Vandalia (City of) OH
Vectren Energy Delivery IN
Vectren Energy Delivery OH USA
Warren (City of) Util Svcs OH
Warren City of Pollution Control
Waste Mgmt of Orange County AZ
Westar Energy KS
Westfield Public Works IN
Wichita Falls (City of) TX
Wisconsin Electric Power Co WI
Wyoming (City of) MI
Access
American Finance Group
ATEL Capital Group
Avaya
Citicorp
Comdoc
Crown Credit
CSA Financial Corp
CSI
Dell Financial
Elect
First American Capital
First American Capital Mgmt
General Electric Capital Corp
HP Finance
ICON Capital Corp
Kensington Capitol Corp
LGR Group/CIT
Optimal Leasing Co.
Pac Rim
QEK Global Solutions
RCA
Repros, Inc.
UMG Technologies, Inc.

1401 Troy Associates Limited Partnership
2574 E. River Rd. Bldg. 10 LLC
500 Commerce LLC
Amherst Commerce Park
Aspire Building, LLC
Barrister Executive Suites, Inc.
Cherokee North Kansas City, LLC
Cinergy Corp.
City of Laurel, Mississippi
City of Tulsa, Oklahoma
County of Marquette, Michigan
Crown Enterprises, Inc.
D.C. North, LLC
DCR Properties IA, LLC
Donald R. Sweeton and Sarah E. Sweeton
EnerDel, Inc.
First Industrial L.P.
Ford Motor Land Development Corporation
Fortune Avenue Partnership LLP
GAR Properties, LLC
GBG2, LLP
General Motors Corporation
Germain's Technology Group Custom Coating and
Enhancements, Inc. d/b/a Germain's Technology Group
(f/k/a Seed Systems, Inc.)
ITW Mortgage Investments IV, Inc.
JCR Investments, LLC
John E. Benz & Co.
Killam Industrial Development Partnership
Killam Industrial Development Partnership, Ltd.
Kilroy Realty, L.P. (successor in interest to Limar Realty

Corp. #19)
LaSalle National Bank, as Trustee under Trust No. 115897
Laurence Tippmann, Sr., Family Limited Partnership
Liberty Property Limited Partnership
Mike Hales Real Estate Limited
Nissan Technical Center North America, Inc.
North Renaissance Development LLC
Oil Well LLC
ORIX Warren, LLC / Orix GF Warren Venture
Osprey, S.A., Ltd.
Raytheon Company
Realty Investment II
Regus Business Centre Service Agreement
Regus Business Centres Corp.
Research Properties LLC
River Road Investments, Inc.
Saginaw Centre Development Company, LLC
Sealy RG Valley Buildings, L.P.
Shelby Industrial Investors-II, LLC
Tawas Industries
The Industrial Development Board of the City of Athens,
Alabama
The Industrial Development Board of the City of
Tuscaloosa, Alabama
TR Butterfield Trail Corp.
Universal Tool and Engineering Company, Inc.
Universal Tool and Engineering, Inc.
Visteon Corporation
Weingarten Realty Investors
Wells Operating Partnership, L.P.

Counterparties to Major Leases

Germain's Technology Group
Germain's Technology Group Custom Coating and
Enhancements, Inc.

Kilroy Realty, L.P.
Seed Systems, Inc.

Other Miscellaneous Interested Parties

Consumer Electronic Product Line

Vehicle Electronic Product Line

Parties to Litigation and Their Counsel (for claims of at least \$500,000)

ABATE - CEC Co GM
Abernathy, Sonja
Abood, Andrew P.
Abrego, Everado
Adams, Thomas E.
AEC
AFL CIO CLC

Aldridge, Brenda
Allison, Carl
Anderson, Russell, Jr.
Anglo Metals, Inc.
Apple
ARC CADH
Arnold & Porter

ASEC France	ESS, Inc.
Ashburn, William	Eton Corporation
Aubert, Harold	Evans, Terrence
Aziz, Salman	Executive Loan Program
Bancomer et al	Fabricated Metals
Barner, Richard	FAG Automotive Inc.
Bastien, Amy C.	FAG Bearing Limited
Baxter, Rachel	Fague, Terence L.
Beck, Daniel P.	Farmers' Marketing Service
Bellis, Katherine	Fiber Optic Fund Class Action (Litigation Group)
Bernstein, Sidney	Fiber Systems International, Inc.
Berthold, Cindy Lee	Fischbein, Peter D.
Birdyshaw, Mike	Fligstein, Michael
Blaesi, William	Flora, Betty J.
BMC Holding Corporation	FLSA
BMC West	Fosbre, Frank J. Jr.
Bond, Donald W.	Foster, Kimberly
Bond, Teresa G.	Fouche, Kim
Brady, Larry	Fournier, Connie
Brittingham, David	Franklin, Gordon
Brittingham, Julie	Fromm, Pamela
Budak, Anthony F.	Garvey, Robert F.
Burdette, James	Garvin Glass
California, Irvine	Gavia, Felipe F., Sr.
Central Bank of Brazil	General Motors Daewoo Auto and Technology
Chilton, Alfred	Givens, Robert
Citibank Texas, National Association	GM & International
Clark, Charles	Greenwood, Edward Joseph
Clark, Martina	Gross, Lisa
Clash, Klemchuk, Roach & Powers LLP	Guevrra, John
Coleman, Michael	Gum, Mano
Coletta, Vincent J.	Hagan, Mansel
Conwell, Wayne	Hanline, William D.
Corvette	Hanners, Carolyn
Coy Glass	Harley Brakes
Daewoo	Harper, William
Dangerfield, Shawn	Harris, John
Delco Remy America (DRA)	Hassett & Donnelly, PC
Dickerson, Brian	Haveles, H.P.
Diniz, Mauro Lucio	Heathco, Mark
Dolce, Frank J.	Howrey LLP
Dotson, Pamela K.	Howrey LLP
Dougherty, Chad	Hudson, Linda
Drillock, Linda	Hurst, Bryon
DSSG	Hurst, Teresa
Dynamic Sciences International	Hyder, Michelle
Eaton Corporation	ICG
Edwards, William P.	In re Terazosin Hydrochloride Antitrust Litigation
Electrical Systems Motors	Indiana, Kokomo
Emonds, Douglas J.	Invensys

Itabirito Plant	McDermott, Jon E.
IUE CWQ	McKee, Stephen M.
IUE - CWA	McMillion, Anna
Jakupco, Richard J.	Merrick, Steven
James, Edith C.	Metaldyne 2005 Contract
Jarzyniecki, Philip	Middleton, Randal A.
Jeanniard	Miller, Daniel A.
Jenkins, Shontea	Mills, Jason
Johnson, Freddie L.	Ministerio Publico
Jolly, Norman	MIOSH
Jones, Norman	Mohamed, Farag
Jones, Vanessa	Moore, Gene T.
Jordan, Martin J.	Moreira, Luiz Alberto
Joyal Products, Inc.	Moretti, Lucia V.
Junkin, Harrison & Junkin, PC	Morganite
Junkin, Samuel W.	Moser, Janet E.
Kelely, Tasha	Motley, Rosalyn
Kelley, Charles (Estate of)	Mubea, Inc.
Kelley, Sharon	Multifunction Switch
Kelly Koszewski et al	Myers Gell, Judith
Kenna Technical Services	MyFi Battery Fires
Kenna, William	Neubauer, Bridget A.
Kessler, Thomas	Newman, Tina
Khan, Kim N.	Nguyen, James H.
Kirsch, Paul C.	O'Bryan, George M.
Knighton, Gregory James	Olson Tooling
Knisley, Richard W., II	O'Neill, Wallace & Doyle, P.C.
Kowalski, Richard	Orlik, Eva M.
Krupp-Hoersch	Osowski, Linda
Kucklemam, Karl	Padilla, Afredo Z.
Kulinec, Charles Francis, Jr.	Paula, Ana
Kumiega, Kenneth J.	Peace, Bernadine
Laborsource 2000, Inc.	Penley, Brian L.
Lamb, Daniel	Peters, Larry C.
Lawson, Walter Keith	PODS
Lazor, Daniel	Polito, Michael A.
Lea Miles, Rebecca	Powertrain
Lee, Clyde, Jr.	Prusheik, Stacey
Legorreta, Daniel	Reno, Joseph
Leslie, Mike	Rhodia Patent Assertion
Lewis, Robert	Rosen, Paul
Lindberg, Matthew G.	Rosen, Ruben J.
Lisa J. Leebove	Rowel, Lynn
LoPrete, Kent	Rudzik, Rebecca
Lyon, Donald M.	Ruhenkamp, Nicole M.
Lyons, Brian	Rule, Hilary
Mahle, Brian	S "nia Aparecida da Silva
McAleer, Adrian	Sammons, Leon
McBride, Diana B.	Sanko
McCree, Robin	Savage, Darrin

Sax, M. Beth
Schlicher, Cindy Lee
SEC
SEC-OPEB
Segway Cancellation Claim
Seipke, Isabelle
Seldeen, William L.
Seskin, Lauren
Sharp, Dennis
Sherbin, Joshua A.
Short, Jodi Lynn
Simons, R. Nicholas
Smibert, Jon R.
Smith, Erisha
Smith, Lori
Smith, Mary
Snider, Michael K.
Sobel, Jonathan F.
Spahn, Jeff C., Jr.
Spencer, Theresa L.
State of Minas Gerais
State of New York Solvent Chemicals
Stec, Jennifer M.
Stewart, Alex S.
Stewart, Andrew
Stites & Harbison, PLLC
Stonehouse Rentals, Inc.
Stoughton, Jeff
Strzebnio, Jan
SungWoo-GPS
Tauzin, Vanessa
Taylor, Jonathan B.
Torabi, Alan
Torsky, Norma Jean
Truscio, James
TRW Dispute
Valeo North American Corporate
Van Dusen, Tom
VanAmburg, Shawn
Vance, Richard
Vandale, Tammy A.
Vasquez, Joe R.
Viviano, Joe
Walter, Kevin R.
Walter, Stanley J.
Warren M. Pulner
Weiler, William S.
Whitney, Gary
Williams, Steven
Wilson, Clyde

Wilson, Donna R.
Wilson, Mark
Wong, Chris
Woodson, Harold
Woodward, Bryce
Xandex, Inc.
Yang, Peter
York, Thomas, Jr.
Young, Lee
Young, Michael S.
Yount, Loretta
Allied Material
Amak Brake LLC
American Axle & Mfg Inc
ArvinMeritor
Bentley-Rolls Royce
BMW
Borg-Warner
BorgWarner Turbo Systems
Bosch
Bryce Woodward
Calsonics
Collins & Aikman
Custom Energy
CWI
Daesung Relay
Daewoo International
Daimler Chrysler
Dana Corp Global Production WHS
Dana Corp Sealing Division
DCX
DMS Eur
DMS NA
Engelhard Corporation
Engelhard/NGK
Enterprise Automotive Systems
Epsilon
Faurecia
Faurecia Exhaust Sys Inc
Ferro Electronics Material Systems
Ford
Ford Australia
Freightliner
General Motors
GM
GM Daewoo
GM DAT
GM DAT Daewoo
GM DBC
GM do Brasil

GM Epsilon
GM Europe Opel
GM Holden
GM Shanghai
GM SPO
GMDAT
GMNA
GMPT
GMSPO
GMSPO-CWI
GMT 201
Harco Industrial Supply Inc
Hitachi High Technologies
Honda
Honeywell ACS Sensing & Control
Hubert Steuken GmbH & Co KG
Hyundai
International
International Truck
Kautex
KIA
Korean Tech Center
Land Rover
Linamar Performance Center
Mahle Sistemas de Filtracion de Mex
MBUSI
Miniature Precision Components
Motorola
Nissan
Opel
PBR Automotive Pty Ltd
PBR Columbia LLC
Philips / Solectron
Pixley Richards Inc
PSA
Saginaw
Siemens
Siemens VDO Automotive Inc
Siemens VDO SA de CV
Switec
Tawas Industries
TI Automotive
Toyota
Toyota Motor Manufacturing NA Inc
Trelleborg Automotive
Triumph / Whirlaway
Volvo
Wabash Technologies Inc
A&O Mold & Engineering, Inc.
Adams Oil

Aimtronics Corporation
Alfaro, Jos C.
Allegheny Rodney
Allegre Dong AH
Alumalsa
AM General Steering Gear
Ambrake
American Axle
American Electronics Components a/k/a AEC
Ana Paula C/ndido
Anorve, Juan
APC and Sundram
Arbogast, Michael A.
ARC CADH (Auto Ignition Issue)
Asherbranner, Jennifer T.
Associated Springs & Barnes Group, Inc.
Automotive Technologies International
Automotive Technologies International, Inc.
Ayusa
B & F Enterprises
Baldwin, Sandra L.
Bancomer
Barnes, Cleary
Bartell, Greg
Batson, Benjamin
Beck, Bobby
Bendix ABS Fires
Beuke, Robert L.
Bex, Russell
Bishop, Sr., James Denson
Blas, Cassandra E.
Boulden, Cristal
Bradley, Phyllis Jean
Brady, Billy W.
Brewer, Mary M.
Brown, James Lee
Brown, Jonathan
Buis, James
Cadillac
Campbell, Robert R.
Canter, Richard
Carlos Alberto Nogueira Marques
Celso Gonzalves Viana
Central Bank of Brazil Fine
Chapa, Israel
Chase-Orr, Kimberly
Chemetco
Chieftain Contract Services
City of DelRay Beach Police and Firefighters Retirement
System
Clones, Donald

Clorex
Clorex S.A.
Condutelli
Cook, Sylvia
Corus S.E.C./L.P
Corvette Steering Column Lock (Steering Column Lock
'99-'04 Corvette)
Custom Energy, L.L.C.
DACTEM
Daewoo Cam Sensor
Daimler Chrysler
Daniel Legorreta
Datappli, Inc.
Davis, Robert E., II
Delphia
Delphia Produtos El, tricos Ltda.
Demet
DHB-CA
Diavia Belgian Distributor
Dotson, W. Douglas
DSL
DuraSwitch
Eaton Bi-State Valve Claim
Eaton Corporation (Defendant)
Eftec North America, LLC
Electrical Systems
Electronic Environmental Engineering
Electrospec Cost Recovery
Ellis, Peter
Elmore, Jr., Arlis M.
Energy Conversions Systems (ECS) formally known as
Morganite
Ennis, Donald
Estate of Lannon
Ethanol Coolant
Ethylene Propylene Diene – Anti Trust Litigation
Eton Corporation (Defendant)
FAE
FAG Bearing Limited (a/k/a FAG Automotive Inc.)
Fiber Systems International, Inc. (Ernie Gonzalez)
Financial Services of America, L.L.C.
First Technology
Flasher Module (2004 Envoy)
Flex-Tech
Folck, Neal C.
Ford
Fractured Pitman Shaft (Humvee)
Full Circle Services
Furukawa Electric North America APD, Inc. (Defendant)
Gabriel v/ Delphi Catalyst France
Gabrielle, Lori J.

Gaines, Ira
Gillette, Edward A.
Glass, Garvin
Global Minerals and Metals Corporation
GM & International
GMT 800
GMT 900
Greystone
Groce, Kelly R.
Gualandi, Kevin
Gulf Coast Bank & Trust Company
H.E. Services Company
Hahn Elastomer
Hammer, Edward
Harco Industries, Inc.
Hillman, Robert
Hirschmann Electronics GmbH & Co.
Hoyt, Arthur C.
Hubbard, Clarence E.
Hummer
Hunter, Clemie
Hurley Packaging of Texas, Inc.
ICMS
Ignition Relay
Infonavit
INSS
Itabirito Plant (FEAM)
Jarzyniecki, Philip
Jevicks, Teresa
Jones, Leland
Jones, Rodger
JV Products
Katzkin Leather, Inc.
Kostal of America, Inc
Kramer, Steven
Kraus, Jessica
Kreegar, William C.
L&W Stamping, Inc.
Laneko
Lemon Bay Partners
Linerboard Antitrust Class Action
Litex Inc.
LK Nagano Sistemas Automotivos Ltda.
Luiz Alberto Moreira
Lunt Manufacturing Co., Inc.
MacDonald Industrial Products
Magnesium Aluminium Corporation
Manns, Debra A.
Manufactured Products Corporation (MPC)
Mariana In's de Souza

Marsh & McLennan Cos.
Martinez, Javier
Martinez, Jose Angel Mata
Mauro Lécio Diniz
McPhall, Amber
Metaldyne
MetroCal, Inc.
MG Rover
Ministerio Público
Minnick, Ralph D.
Missing Press Parts
Mitchell, Margaret B.
Mochty, Ronald J.
Modine
Morganite Incorporated Class Action
Morrison, Thomas
Mortensen, Philip Bradley
Motorgil Distribuidora de Auto Peças, Ltda.
MTD Technologies
NBR
Newton, David
NGK
Novakovic
Novo Rio Baterias Ltda
Nu Tech Plastics Engineering, Inc.
O'Neill, Mary P.
O'Brien, Michael L.
Onsalma
Opel Hungary/GMPT
Paragon/CJR
Parkview Metal Products
Partridge, Steve
Patent Holding Company
Pennington, Jeff
Phelps, John W.
Phillips, Robert
Power Outage
Priest, Aaron
Proud, Douglas
Quake Global, Inc.
Quinn, Larry
Raphael, Naomi
RBC Bremen Bearing, Inc.
Reilly, Jr. Thomas A.
Reliable Castings
Rhodia
Rio Bravo Occupied Worker Housing
Roberto Mageste de Abreu
Ross, Marion
Rowley, Donald

Royal Freight, L.P.
Russell, Thomas
Sônia Aparecida da Silva
Saturn
Schunk Graphite Technology, Inc.
SCRC
SEC (EDS Contract)
SEC (MSC Software Corporation)
SEC (OPEB)
Sedberry, Joyce
Segway
Sharp, Daniel
Shaw, Martin L.
Siemens GEN III
Siemens VDO
Siemens VDO Automotive (SVDO)
Smith, James O.
Smith, Louis
Smolik, Lillie
South Trust Bank
Stafil
Stansbury II, Robert L.
Stejakowski, Dennis
Stone, Caylena
Stonehouse Rentals, Inc. (Teresa G. Bond)
Strategic Distribution Marketing De Mexico, S.A. de C.V.
Stuck, Ronald P.
Takata-Petri AG
Tatum, Jeffery
TCFA
Terazosin Hydrochloride
Textron (Kautex)
Thailand-E&C-Sanko Claim
Timken (Brazil)
Trovan
TRW
Tuthill, Rusty
U.S. Aeroteam, Inc.
Valeo Switches and Detection Systems, Inc.
Vasquez, Joe R. d/b/a Farmers' Marketing Service
Volvo
Waldo, Richard L.
Weber, Herman
Weyer, Frank
Wheeler, Bruce C.
Whitehead, Anthony
Whitmire, Steven Lee
Williams, Modina
Willis, Steven
Wilson, Steven E.

Woodward Diesel Pump
Wright, Eugene A.
Yates, Dale A.
Yount, Loretta
Zwick
Chapman, Lewis and Swan
Clifford Law Offices
Fieger, Fieger, Kenney and Johnson
Johnson, Rasmussen, Robinson & Allen
Meyer and Williams
Thomas, Garvey, Garvey and Sciotti
Abbey Gardy, LLP
Afredo Z. Padilla, Esq.
Alen J. Counard, P.C.
Alexander Logan & Hunt
Andrew P. Abood, Esq.
Archer & Greiner
Barry D. Adler, Esq., Adler & Associates
Beck, Redden & Secrest
Beers, Anderson, Jackson, Patty & Van Heest, P.C.
Berg Hill Greenleaf & Ruscitti LLP
Bleakley, Cypher, Parent, Warren & Quinn, P.C.
Blecher & Collins, P.C.
Bodman, Longley & Dahling, LLP
Cady, Mastromarco & Jahn, P.C.
Canales & Simonson, P.C.
Carrigan, McCloskey & Roberson, LLP
Casper & Casper
Cellino & Barnes, P.C.
Chadbourne & Parke LLP
Chapman, Lewis & Swan
Clash, Klemchuk, Roach & Powers LLP
Clifford Law Offices, P.C.
Clouse Dunn Hirsch LLP
Cohen, Milstein, Hausfeld & Toll, P.L.L.C.
Cole, Cole & Easley, P.C.
Compliance Counsel, Lear Corporation
Coolidge, Wall, Womsley & Lombard, LPA
Couzens, Lansky, Fealk, Ellis & Lazar PC
Covington & Burling
David A. Hodges, Esq.
Davis & Davis
Dockins Turnage & Banks
Donald W. Bond, Esq.
Douglas J. Emonds, Esq.
Dyer, Garofalo, Mann & Schultz
Elwood S. Simon & Associates, P.C.
Everado Abrego, Esq.
Faruqi & Faruqi, LLP
Finklestein & Krinsk, LLP

Fire, Arndt & Danborn PC
Fitch, Even, Tabin & Flannery
Frank J. Dolce, Esquire
Franklin & Greenfield LLC
Gainey & McKenna
Gene T. Moore, Esq.
Gilardi & Co., Inc.
Gilbert, Frank, Ollanik & Komyatte, P.C.
Greak & Smith, P.C.
Guel, Mills, Nims & Pylman LLP
Hagens Berman Sobol Shapiro
Hardwick & Knoght
Hertz, Schram & Saretsky, P.C.
Hilary Rule
Hoagland, Longo, Moran, Dunst & Doukas
Holden, Kindwell, Hahn & Crapo, P.L.L.C.
Howard Langer, Esquire, Golumb Honik & Langer
Jenner & Block
Jennifer M. Stec, Intellectual Property Counsel, FGTL –
Office of the General Counsel
Johnson, Rasmussen, Robinson & Allen, P.L.C.
Jolly, Esq. Norman
Kaplan Fox & Klisheimer LLP
Karl Kucklemam
Keller Rohrbach, L.L.P.
Ker, Russell & Weber
Kimberley & Miles, P.C.
Langston Sweet & Freese
Laudig George Rutherford & Sipes
Law Office of Carlos E. Hernandez, Jr.
Law Office of Klari Neuwelt
Law Office of Leon Russell, P.C.
Law Offices of Brian M. Felgoise, PC
Law Offices of Charles J. Piven, P.A.
Law Offices of G. Lynn Shumway
Law Offices of Maloney & Campolo
Lerach Coughlin Stoia Geller Rudman & Robbins LLP
Lester, Schwab, Katz & Dwyer
Levin Simes & Kaiser LLP
Lewis & Lewis, P.C.
Lewis Brisbois Bisgaard & Smith LLP
Lieff, Cabraser, Heiman & Bernstein, LLP
Linda Drillock, Esq.
Lisa J. Leebove (Pro hac vice)
Liss & Shapero
Locke Liddell & Sapp, LLP
Lowey Dannenberg Bemporad & Selinger, P.C.
M. Beth Sax
Marian P. Rosner, Esq., Robert C. Finkel, Esq., Carl L.
Stine, Esq.
Mark Wilson, Esq., Attorney At Law

Mastromarco & Jahn, PC
McTigue Law Firm
METLIFE, Michelle Constandse, Esq.
Miller Faucher and Cafferty LLP
Miller Shea P.C.
Miro, Weiner & Kramer
Moore, Walters, Thompson, Thomas, Papillion & Cullens
Morgan & Meyers PLC
Morris, Cantor, Lukasik, Dolce, Panepinto, P.C.
Much Shelist Freed Denenberg Ament & Rubenstein, P.C
NBR Antitrust Litigation (Crompton), c/o Gilardi & Co.,
LLC
O'Neill, Wallace & Doyle, P.C.
Parmenter O'Toole
Peter D. Fischbein, Esq.
Polsinelli Shalton Welte Suelthaus, PC
Price Potter Jackson & Mellowitz PC
Primary at Johnston Bartin is John Sheffield
Quinn Emanuel Urquhart Oliver & Hedges, LLP
Richard Hawkins & Young, LLP
Robert F. Garvey, Esq., Daniel P. Beck, Esq.
Robins, Kaplan, Miller & Ciresi LLP
Roetzel & Andress
Rogers County District Attorney, Assistant D.A. Patrick
Abitbel
Sallee Law Firm
Schatz & Nobel, P.C.
Schwartz Law Firm, P.C.
Scott & Scott, LLC
Sheila M. Bossier PLLC
Sher Garner Cahill Richter Klein & Hilbert, L.L.C.
Sherrie Savett, Esq.
SimmonsCooper, LLC.
Smith, Spires & Peddy, P.C.
Spector Roseman & Kodroff, PC
Squitieri & Fearon, LLP
Stanley J. Walter, Esq.
Statman Harris Siegel & Eyrich LLC
Stephen F. Wasinger PLC
Stewart & Stewart
Terence L. Fague, Esq., Nicole M. Ruhenkamp, Esq.
Thacher Proffitt & Wood
The Ackerson Group
The Padberg & Corrigan Law Firm
The Roth Firm
Thomas, Garvey, Garvey & Sciotti, P.C.
Thompson & Knight
United States Attorney's Office, Southern District of Texas
Vanessa Tauzin, Paris Counsel
Varnum Ridderind Schmidt Howlett
Warren M. Pulner – Attny at Law

Weaver & Young
Wechsler Harwood LLP
Weitz & Luxenberg, P.C.
William Alcosta PLLC
William S. Weiler, Esq.
Wolf Halenstein Adler Freeman & Hertz LLP
Yaldo & Domestein, P.L.L.C.
Young & Susser, P.C.
Yzaguirre & Chapa
Zelle, Hormann, Voelbelm, Mason & Gette LLP
Bailey Cavalieri LLC
McCaslin, Imbus & McCaslin
McGuire Woods
Tucker Ellis & West
Arnold, James Jr.
Avarette, Bessie
Baxter, Daniel
Berry, Doris
Bhones, Diane
Brantley, Shalonda J.
Britt, Stephanie
Brooks, Diane
Brooks, Marvin
Brooks, Shameila
Brown, Celestia
Buchanan, Rufus O.
Burch, Amy R.
Butler, Daisy J.
Campbell, John E.
Chivers, Kathy L.
Cockrane, Ameatha
Colbert, John E.
Copeland, Huey G.
Davis, Janetta
Droman, Rick
Dukarski, Katherine
Dutton, William Boyd
Farmer, Darryl G.
Fields, Charlotte
Foster, Kim L.
Gaddis, Tracy
Garcia, Jessie L.
Gilyard, Jonnie
Glass, Coy
Glynn, Marcus
Gonzalez, Phillip
Gordon, Patricia
Harden, John W.
Hardy, William
Hassel, Claudette M.

Hernandez, Gloria	Wolan, Lea
Herndon, Laura V.	Woodard, Anthony
Herndon, Laura V.	Young, Karl L.
Hills, Donald L., Sr.	Young, Michael
Hood, Constance	Allstate Insurance
Hood, Kelli	Brenda Aldridge
Howard, Mark	Brian Dickerson
Johnson, Ruth	Byron and Teresa Hurst
Johnson, Shanellie	Carl Allison
Jones, David	Chad Dougherty
Jones, Lonnie	Darrin Savage
Josey, Anita	Donna R. Wilson
Julias, Steven	James, Edith C.
Kowallek, Daniel E.	Orlik, Eva M.
Latimore, John L.	Felipe Gavia, Sr.
Little, Robert W.	Johnson, Freddie L.
Lumpkin, Robert J.	Gary Whitney
Lunn, Richard	Gwendolyn J.M. McCallum, fiduciary of the Estate of
Massey, Patricia	David B. McCallum
Matter, Phillip	Harold Woodson
McCullough, Amy M.	Burdette, James
McDonald, Wilfred A.	Nguyen, James H.
McMillion, Anna	Jodi Lynn Short
Mulligan, Charles D.	Joseph Reno
Ondo, Anthony C.	Judith Myers-Gell
Owens, Donna	Julie Brittingham and David Brittingham
Peters, Jerry	Kenneth J. Kumiega
Pickett, Mary	Foster, Kimberly
Powell, Charlene	Lori Smith
Qualls, Debbie L.	Lynn Rowel
Reyes, Daniel	Mary Smith
Samacki, Rachel	Michael A. Polito
Shanks, Carol	Coleman, Michael
Sherban, Daniel	Michelle Hyder
Surles, Brenda	Folck, Neal C.
Swain, Andrew	Jones, Norman
Taylor, Kenneth	Paul C. Kirsch
Thomas, Demetrius	Paul J. Turinsky
Thompson, Maria N.	R. Nicholas Simons
Todd, William N.	Ralph Wood
Turinsky, Paul J.	Givens, Robert
Vincent, Leo J.	Rosalyn Motley
Walker, Joyce	Ruben J. Rosen
Warner-Eno, Leslie A.	Russell Anderson, Jr.
West, Roleda	Sharyl Carter
Whitaker, Samuel F.	Sonja Abernathy
Williams, Lester	Stacey Prusheik
Wilson, Loretta	Stephen M. McKee
Winbush, Meatha	Terrence Evans
Wishart, Rhonda	

The Estate of Charles Kelley, by the executrix Sharon Kelley and Sharon Kelley individually and as next friend of Emily Kelley and Anna Marie Kelley, minor children

Theresa L. Spencer

Tina Newman

Vicki Lynn Marion, as Personal Representative of the Estate of Mark Marion

Walter Keith Lawson

Atul Pasricha

Blahnik, John

Catherine Rozanski

Dawes, Alan

Donald Runkle

Fligstein, Michael

Free, Paul

Gonzalez, Ernesto (Ernie)

Harris, John

Isabelle Seipke

J.T. Battenberg

Katherine Bellis

Kent LoPrete

Laura Marion

Mantese, Joseph Vito / Lease Plan USA

Margaret Fukuda

Milan Belans

Novak, Barbara Griffin

Peter Janak

Rachel Baxter

Sheehan, John

Steven Merrick

Tinell, Frankie

William Harper

Chemical Waste Management, Inc.

CSX Realty Development

Danis Environmental Industries, Inc.

Diversified Environmental Management Company

Fluor Corporation

The Danis Companies

Tremont Landfill Company

Waste Management, Inc.

ABATE - CECo

Adrian

Alan Torabi

Alice Aparecida Lima dos Santos

Allegheny Coatings

Alternate Resource, Inc.

Amy C. Bastien

ATT

Austin Group, LTD

Automotive Applied Technologies Limited

Automotive Technologies Inc.

Bedrin, John

Bernadine Peace

BMC Holding Corporation d/b/a BMC West and BMC West

Brian Mahle

Bridget A. Neubauer

Bryan, Greyson

Building Material Holding Corporation

Bulk Terminals, Inc.

C&J Industries

CDA Consulting, Inc.

CED, Inc. dba All-Phase Electric Supply

Charles Francis Kulinec Jr.

Chris Wong

Cindy Lee Schlicher, nka Cindy Lee Berthold

Circle Plastic Products, Inc.

Cloncs, Donald

Clyde Lee, Jr.

Conrad, Dean F.

Cox, Jon C.

Crown City Plating Company

CWA

da Silva, Rosa Lécia

DaimlerChrysler Corporation, et al.

Delco Remy America (DRA)

Dennis Sharp

Denso Corporation

Devlieg Boulevard II, Inc.

Djalma Pereira da Silva

Elco Textron Fastening Systems

Elco Textron, Inc.

Eli,rcio Aparecido de Souza

Erica Maria Martins Ribeiro

ESS, Inc.

Essedue

Eugene Wright

Executive Loan Program - MI

Farag Mohamed

Federal Mogul

Fleming, Joseph A.

Flora, Betty J.

FLSA Investigation, Kettering

Ford Motor Company

Fouche, Kim

Fournier, Connie

Freudenberg - Purge Valve Patent Litigation

Gann, Robert Edwin

General Motors' Discovery

GfH

Gimpex

Goben, Mirella

Grundig Multimedia B.V.
Gutjahr, Michael
H.E. Services Company
Hanna, Terry
Harco Industries, Inc.
Harold Aubert
Hayes Brake
Hayes Lemmerz International, Inc.
Hoover Precision Plastics
HPI
Hutchinson Seal
ICG - Bracket Shortfalls
IMSS
Infonavit
InfoServices, Inc.
Irvine
IUE
IUE Moraine Umpire Appeal
Jakupco, Richard J.
Jeanniard
John Guevrra
John Petrie
Johnson, Jana C.
Karlin, Lawrence
Kelly Koszewski
Key Plastics
Kim N. Khan
Knisley, Richard W. II
L&W Stamping, Inc.
Lear Corporation
Leon Sammons
Linda Osowski
Litex
Lockheed Martin
Logistics Solution Group S.A.de C.V.
Lucia V. Moretti
Luciana C. Colpas Leite
Mano Gum
Mansel Hagan
Maria Angela da Rocha
Maria Aparecida Silva
Maria Jos, Costa do Carmo
Mark Heathco
Martin J. Jordan
Martina Clark
Matamoros
McCree, Robin
MCI Telecommunicaitons Corporation
Means Industrial, Inc.
Merritt, James and Bonnie

Michael K. Snider
Michael S. Young
Mike Birdyshaw
Mike Leslie
Miller, Daniel A.
Mills, Jason
Milwaukee Design Center
MIOSH No. 125123380
Molex Cost Recovery Disputes
Motorola Quadrasteer
Nabco
Nesco
O'Bryan, George M.
Orlick Industries, LTD
OSHA Recordables
Palmer, Cindie L.
Pamela K. Dotson
Peter Yang
Petrie Household Goods Claim
Phelps, John W.
P-K Tool & Manufacturing
Poitra, Tammie
Praxair (Flametal) Italian Litigation
Praxair Surface Technologies
Pritchard, Deborah Brown
Productivity Point International, Inc.
Public Lighting Authorities
Radiation Issue
Rebecca Lea Miles
Rebecca Rudzik
Republic Waste Industries, Inc.
Reynosa
Richard Barner
Richard Kowalski
Robinson Cartage Company
Sharon Kelley; (Estate of) Charles Kelley
Shawn VanAmburg
Sherer Electric
Shontea Jenkins
Sistemas El,ctricos y Conmutadores - Instituto Mexicano
del Seguro Social
Solvent Chemicals
State of New York
Steven Williams
Stoughton, Jeff
Strattec Security Corporation
SungWoo-GPS matter
Superfund - Anglo Metals, Inc.
Talbot Case
Tammy A. Vandale
Tasha Kelely

Tenneco Automotive
The Chamberlain Group, Inc.
Thomas York Jr.,
Ticona
Timken (Brazil)
Torsky, Norma Jean
Toyota Motor North America, Inc.
Trico
Truscio, James
TRW
TRW Automotive
TRW Automotive Products,
United States - DSSG Purchase Order Overpayment
United States - Infratrol Cure Ovens - Breach of Warranty
Valeo Electrical Systems, Inc.
Vasquez, Joe R d/b/a/ Farmers' Marketing Service
VEHVAC
Ventra - Tech
Vincent J. Coletta
Watkins Motor Lines
William Ashburn
William Blaes
William Jensen
William P. Edwards
Wood, Ralph
AFL-CIO
AFL-CIO-CLC
Alex S. Stewart
Anthony F. Budak
Brian L. Penley
Brian Lyons
Clyde Wilson

Daniel Lamb
Diana B. McBride
Edward Joseph Greenwood
Franklin, Gordon
Gregory James Knighton
Industrial Div. of the Communications
International Brotherhood of Electrical Workers
IUE/CWA Local 755
IUE-CWQ
Joyce Walker
Kevin R. Walter
Larry Brady
Larry C. Peters
Lee Young
Lewis, Robert
Linda Hudson
Lisa Gross
Local 1097
Local 663
Local 663 Electrical Workers
Lonnie Jones
Philip Gonzalez
Randal A. Middleton
Wayne Conwell
William D. Hanline
Workers of America
Brittingham, Julie & David
Estate of Stella Demeniu
Grimes, Rita
O'Neill, Mary P.
Quinn, Larry
Shannon Shaw, Martin L.

Professionals of Debtors and Affiliates (attorneys, accountants, investment bankers, consultants for the past three years, excluding those Professionals that Charge less than \$100,000.00 in Annual Fees)

4GEN
A.S.K. Services, Inc. (Canton, MI)
a/k/a Danzas AEI Customs Brokerage Services a/k/a
Danzas AEI Intercontinental (Southfield, MI)
Acton Corporation
Adam Opel
Adams & Adams
ADR Options, Inc.
Ahearn & Soper Co INC
Air Academy Associates
Air Academy Press & Assoc.
Airway Research, Inc.

Aisec United States Inc.
AIT Group
Akin, Gump Strauss, Hauer & Feld, L.L.P.
Alix Partners, L.L.C.
Allen J. Oh dba Law Office of Allen J. Oh
Alliance of Automobile
Alvarez, Notzon & Gutierrez, L.L.P. (Laredo, TX)
American Appraisal Associates
American Red Cross
American Supplier Institute
AmeriClerk Inc. dba Contract Counsel (Royal Oak, MI)
(Contract Employees)

Anderson Economic Group (East Lansing, MI)
Anne Murphy Patent Services (Arlington, VA)
Antonelli Terry Stout & Krause, LLP
Aon
Arent, Fox, Kintner, Plotkin & Kahn (Washington, DC)
Argo
Ariane Ingenierie
Ariba
ASI (American Supplier Institute)
ASI Consulting Group LLC
ASI LLC
ASI, Shainin (ICIM)
Asset Management Resources, Inc.
Asset Mgt Resources Inc.
Association of Business Advocating Tarriff Equity
(A.B.A.T.E.)
AT Kearney
Audita
AVL NORTH AMERICA IN
Ayco Company LP
Baker & Daniels (Indianapolis, IN)
Baker & McKenzie Abogados, S.C.(MEXICO)
Baker & McKenzie LLP
Baker & McKenzie LLP (Chicago, Illinois)
Baker & McKenzie LLP (UK)
Baker & McKenzie LLP (Washington, D.C.)
Baker Botts LLP (Washington, DC)
Balch & Bingham LLP - AL (Birmingham, AL)
Banner & Witcoff, LTD (Chicago, IL)
Barnes & Thornburg (Indianapolis, IN)
Barnett Associates, Inc. (Garden City, NY)
BBK., Ltd.
BBK., Ltd. (Southfield, MI)
BDO Seidman, LLP
Bede & Associates
Bell Anderson & Sanders LLC (Lugana Beach, CA)
Bellinger Donald
Benson Engineering
Beusse, Brownlee, Wolter, Mora & Maire, P.A.
Bevco Solution Strategies
Bharat S. Raut and Co.
Bharatji Agrawal (Advocate)
Bickerstaff, Heath, Smiley, Pollan, Kever & McDaniel,
L.L.P (Austin, TX)
Bliss McGlynn P.C. (Troy, MI)
BNP Paribas
Boehl Stopher & Graves
Booz-Allen Hamilton
Bowman and Brooke LLP - Troy (Troy, MI)
Brannon Rasberry & Associates, Inc. (El Paso, TX)
Braun Kendrick Finkbeiner
Brian Durfy (TSSC-Ohba-san)
British Standards Institute (BSI)
Britton & Associates
Brooks Roy
Brubaker & Associates, Inc. (St. Louis, MO)
Brunini Grantham Grower & Hewes PLLC
BSI
BSI America, Inc.
BSI Americas
BSI Management Systems
Bugbee & Conkle
Burkett Jeana
Burnside & Nauman Medical
Burson-Marsteller (Chicago, IL)
Business Engine
Butzel, Long (Detroit, MI)
C&S Patent and Law Office (Korea)
Cabinet Michel Poupon
Cabinet Regimbeau
Cadwalader Wickersham & Taft LLP (Washington, DC)
Cambridge Consultants
Cantor Colburn LLP (Bloomfield, CT)
CAPS Research
Cardelli Hebert P.C.
Cardinal Law Group
Carol F. Barry
Carreira Muller
Casalunga Josse D.A. (France)
Cattel, Tuyn & Rudzewicz, PLLC (Bloomfield Hills, MI)
CG&L Engineers
Changchun Ruide Accounting –Firm
Charles K. Veenstra (Bloomfield Hills, MI)
Chester Willcox & Saxbe LLP (Columbus, OH)
Chevez Abogados, S.C. (Mexico)
China Patent Agent (H.K.) Ltd.
Choicepoint Services
Christie, Parker & Hale, LLP - Pasadena, CA
Chuck Ondrick
Ciara Systems, Inc. (Huntington Woods, MI)
City-Yuwa Partners
Clark Consulting (Washington, D.C.)
Clark Hill P.L.C. (Detroit, MI)
Clark Patterson Associates
Clark, Linda L MD
Clark, Thomas & Winters, PC
CM2 Inc., dba The Medleh Group
Coble Taylor & Jones
Cochran Public Relations
Common Point Graphics
Communication Concepts

Conceptual Systems
Consortium Industriel Commercial & Maritime (Morocco)
Consultores Asociados
Conway Mackenzie & Dunleavy, Inc. (Birmingham, MI)
Coolidge Wall Womsley & Lombard Co. LPA (Dayton, OH)
Copesian Services
CoreBrand Corporate Branding LLC (Stamford, CT)
Corporate Executive Board
Corporate Branding LLC
Couch White, LLP (Albany, NY)
Covington & Burling (Washington, DC)
Cramer & Laws (Germany)
Crane America Services
Creative Alliance
Crew & Buchanan (Dayton, OH)
Crew, Buchanan & Lowe
Crowell & Moring LLP
Crowley Stringer & Fenske LLP
CSFB
csm worldwide
CTA Consulting
CTG Auditors
CTJ Safety Associates, LLC (Cary, NC)
Customs Network Ltd., (United Kingdom)
Cyril & Crowley LLP
D J Lee & Associates
Dagongdatong Acct.
Darvin L. Weston dba ExportAlert
DASCO
Dave Trella/Menlo Logistics
David Cunningham
Dayton Water Systems
Dechert LLP (New York, NY)
DecisionOne Corporation
Deloitte & Touche
Deloitte Touche Tohmatsu
Delphi Corporate India
Delphi Korea Phase 0 Tech Center
Delta College
Deneweth, Dugan & Parfitt
DePenning & DePenning
Det Norske Veritas
Detroit Translation Bureau
DeWitt Ross & Stevens
DeWitt, Balke & Vincent PLC (Detroit, MI)
Diamond Associates
Dickinson Wright P.L.L.C. (Detroit, MI)
Dierker & Associates, PC (Troy, MI)
Dinsmore & Shohl LLP (Cincinnati, OH)
Diola Carlos O MD

DJ Lee & Associates
Donald B. Scott
Donald Gober
Douglas Fekete
Drew & Napier (Singapore)
Drew, Eckl & Farnham, LLP
Driggers, Schultz & Herbst P.C. (Troy, MI)
Drinker Biddle & Reath - PA (Philadelphia, PA)
Due, Doyle, Fanning, Ewing & Metzger, LLP
Dykema Gossett P.L.L.C. - DET (Detroit, MI)
Earned Value
Edcor Data Services
EDS
ELCON (Washington, DC)
Eldridge Cooper Steichen & Leach, PLLC (Tulsa, OK)
Electricore Inc
Energy Engineering & Consulting Se
ENSR Corporation
En-Tech
Entech Utility Service Bureau Inc
EQ Heritage
Equis Corporation
Ernst & Young
Ernst & Young AG
Ernst & Young Consulting
Ernst & Young Corporate
Ernst & Young Tax Consultants
ESIS - Chicago
Evans, Pletkoic & Rhodes, P.C.
Excel (Queretaro, Mexico)
Excise Consultant Associates
Excise Department
Exhibit Enterprises, Inc. (Rochester Hills, MI)
Exithum Consultoria em RH
EY Law Luther Menold
Eyster, Key, Tubb, Weaver & Roth
Falkowski PLLC (Novi, MI)
Fay Sharpe Fagan Minnich & McKee, LLP
FedEx Trade Networks Transport and Brokerage, Inc. (Romulus, MI)
Fidelity Employer Services Company, LLC
Fidelity Institutional Retirement Services Company
Fildes & Outland P.C.
Finger Lakes Occupational
Fish & Neave (New York, NY)
Fleishman Hillard Japan, Inc. (Tokyo, Japan)
Focus Business Services (Trenton, MI)
Foley & Lardner WI
Ford, Howard & Cornett, P.C. (Gasden, AL)
Foshee & Turner, Inc. f/k/a/ Legalink Southeast Corp (Birmingham, AL)

Foster, Swift, Collins & Smith, P.C. (Lansing, MI)
Frank J. Nawalanie
Frost Brown Todd LLC
FTI Consulting, Inc.
Fulbright & Jaworski LLP - NY
Fundação Vanzolini
Gable & Gotwals Law Firm (Tulsa, OK)
Garrigues
Gazzetta Tallent
Genzink Appraisal Company (Grand Rapids, MI)
Gibson, Dunn & Crutcher CA
Gide Loyrette Noyel
Gielowski & Steiner (Buffalo, NY)
Global Policy Group (Washington, D.C.)
Global Quality Institute
Global Water Solutions
Glover, John B
Goldberg Segalla LLP
Googasian Firm, P.C. (Bloomfield Hills, MI)
Gordon and Gordon, Lawyers (Claremore, OK)
Gowling Lafleur Henderson LLP
Grace Genson Cosgrove & Schirm P.C. (Los Angeles, CA)
Graham, Curtin & Sheridan, P.A. (Morristown, NJ)
Great Lakes Safety
Greenbaum, Rowe, Smith, Ravin, Davis & Himmel LLP
(Iselin, NJ)
Greenwood Group
Groom Law Group, Chartered (Washington, DC)
Grupo Estrategia Politica (Mexico DF)
Gwinn & Roby (Dallas, TX)
Hack, Piro, O'Day, Merklinger, Wallace & McKenna, P.A.
Haley & Aldrich Inc
Haley & Aldrich of Michigan, Inc. (Plymouth, MI)
Hamberger & Weiss
Hana Accounting INC.
Hao Do
Hardy Lewis & Page P.C.
Harris Beach LLP (Pittsford, NY)
Harter, Secrest & Emery LLP
Hartman & Hartman P.C.
Hayes, Diana B Cashier
Heller Ehrman White & McAuliffe - NY (San Francisco, CA)
Helpnet Counselling
Herbert Herman
Heritage Interactive
Hewitt
Hewitt & Associates
Hickok Inc
Hill & Knowlton (Sydney, Australia)
Hill & Knowlton, Mexico (Mexico, DF)

Hill and Knowlton Brazil (Sao Paulo, Brazil)
Hill Rivkins & Hayden LLP
Hogan & Hartson, LLP (Washington, DC)
Holloway, Dobson, Bachman
Honigman Miller Schwartz and Cohn, LLP (Lansing, MI)
Honigman, Miller, Schwartz & Cohn LLP (Detroit, MI)
Horwood, Marcus & Berk Chartered (Chicago, IL)
Howard & Howard Attorneys, P.C. (Bloomfield Hills, MI)
Howard Varinsky Associates, Inc.
Hudson, Potts & Bernstein
Hunton & Williams LLP
Huron Consulting Services LLC (Chicago, IL)
I. Donald Penson, Shumaker, Loop & Kendrick, LLP
(Columbus, OH)
I33 Communications LLC (New York, NY)
IBM
IESI TX Corporation
IM & C International
Imagine Company
IMAI
Improvement Partnership
INDIEC Indiana Industrial Energy Consumers, Inc.
(Indianapolis, IN)
Industrial Energy Users - Ohio (Columbus, OH)
Information Specialists, Inc.
Institute of Configuration
Integrated Training Resources
Interchange Europe (Chalfont-St-Peter, United Kingdom)
Interim
Interim Healthcare Inc.
International Finacial Services Limited
International Licensing Network (New York, NY)
International Qualtiy
International SOS Assistance
ISO Project / Loy Register
ISO Project / Omnex
Isuppli
Ivins, Phillips & Barker Chartered (Washington, D.C.)
J&J Attorneys at Law (Taiwan)
J. Gordon Lewis dba J. Gordon Lewis, PLLC (Bloomfield Hills, MI)
J.M. Robertson Intellectual Property Services LLC
Jack C. Summers dba J.C. Summers & Associates
Jack Edward Tubbs dba Flint Patent Service
Jack W. Hunt & Associates
Jackson Walker LLP (San Antonio, TX)
Jaeckle Fleischmann & Mugel, LLP
Jaffe Raitt Heuer & Weiss P.C. (Southfield, MI)
James Holahan, Esq. (Rochester, NY)
Jefferson Wells
Jenner & Block

JLE Process Services, Inc.
John A. Artz P.C. (Southfield, MI)
John Huntington Crozier
John J. Coogan
John William Hoard
Johnston Barton Proctor & Powell LLP (Birmingham, AL)
Jones Day - Cleveland, OH (Cleveland, OH)
Jones Day - Washington (Washington, DC)
Jones Lang LaSalle (Chicago, IL)
Jones Lang Lasalle Americas Inc
Joseph Sandor
Judicial Arbiter Group, Inc.
Julio Garcia (Mexico)
Jung Mun Hyoungh law firm
K K Anand
Kaizen
Karen Fordman
Keating, Muething & Klekamp, P.L.L. (Cincinnati, OH)
Keefe and Associates
Kenneth Mason
Kevin P. Hayes (Los Angeles, CA)
Kevin P. Weldon (Alexandria, VA)
Khanijo & Khanijo
Kim & Chang (Seoul, South Korea)
Kirton & McConkie
Klausner Group, Ltd., The
Koll & Lynch
KPMG
KPMG (Melbourne, Australia)
KPMG LLP
Kronish Lieb Weiner & Hellman LLP (New York, NY)
Ku Ja Hyoungh
Kuffner & Associates
Kummer Kaempfer Bonner & Renshaw
L.C. Begin & Associates, PLLC
LaFollette Godfrey & Kahn (Madison, WI)
Lamothe & Hamilton, APLC
Landon & Starck Associates
Latham & Wise, P.C.
Lathrop & Gage (Kansas City, MO)
Laura D. Koesters Consulting, Inc.
Laura K Grandy, Trustee of the Bankruptcy Estate of Chemetco, Inc. (Belleville, IL)
Lavin O'Neil Ricci Cedrone & DiSipio – PA
Law Offices of Brian C. Pauls
Lawrence M. Elkus PLC
Lean Business Solutions
Lee Hecht Harrison
Leger Robic Richard, L.L.P.
Lehr Middlebrooks Price & Proctor

Leitner, Williams, Dooley & Napolitan, PLLC
Lenox, Socey, Wilgus, Formidoni, Brown, Giordano & Casey
Lenz & Staeheln
Letson, Griffith, Woodall, Lavelle & Rosenberg
Levasseur & Levasseur
Lewis & Kappes, P.C. (Indianapolis, IN)
Liebert Global Services
Linda Ballas dba Linda Ballas & Associates (Toledo, OH)
Linda S. Prather
Liniak, Berenato, Longaere & White
Link Testing Laboratories
Linklaters
Lippert, Humphreys, Campbell, Dust & Humphreys, P.C. (Saginaw, MI)
LKF Associates
Locke Reynolds LLP (Indianapolis, IN)
Locker & Lee
Lord Bissell & Brook
Lori A. Sisk
Louis A Zarlenga dba Louis A. Zarlenga & Associates (Canfield, OH)
Lubecda Mary E
Lugthart Jay A MD
Maginot, Moore & Bowman
Makro Management Consulting (Prescott, AZ)
Manitz, Finsterwald & Partner (Germany)
Mann Frankfort Stein & Lipp Advisors, Inc. (Houston, TX)
Manual Industrial Property B.V.
Maria Luisa Flores Garciadiego (MEXICO)
Marilyn M. Jones & Associates, Ltd.
Mark A. Navarre (Urbana, OH)
Mark J. Kushner
Marsh USA Inc.
Marshall, Gerstein & Borun
Martin Brown & Sullivan Ltd. (Chicago, IL)
Marylou J. Lavoie
Mason Griffin & Pierson PC
Massiarelli & Setto Consulting
MathWorks, Inc.
Matkov, Salzman, Madoff & Gunn (Chicago, IL)
McAndrews Held & Malloy, Ltd. (Chicago, IL)
McCann-Erickson (Birmingham, MI)
McCarter & English (Philadelphia, PA)
McCarthy Tetrault LLP (Canada)
McCarthy, Lebit, Crystal & Liffman Co., L.P.A. (Cleveland, OH)
McDermott Will & Emery LLP (Boston, MA)
McGlynn & Luther
McKenna Long & Aldridge LLP - LA
McKenna Long & Aldridge LLP - DC (Washington, DC)
McNees Wallace & Nurick LLC (Harrisburg, PA)

McTurnan & Turner PTR
MD Consulting/Teledynamics
Mediation Group, LLC
Meridian Resources Associates
Merrill Corp.
Mertitus Consulting Services
Meta IPACS Benchmarking
Michael D. Schloff, PLLC (Bloomfield Hills, MI)
Michael Page
Michael Shaffer
Michael, Best & Friedrich LLP (Milwaukee, WI)
Michigan State University
Micropatent dba 1790.COM
Miller Canfield Paddock & Stone, PLC - Detroit (Detroit, MI)
Miller Consulting Services
Milwaukee Metro
Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, PC (Boston, MA)
Miracle Software
MIT
MIT International Motor Vehicle Prog
Mitchell M. Musial II, PLLC
Molitor International
Momsen, Leonardos & Cia
Moore Hansen & Sumner
Morgan, Lewis & Bockius LLP - New York (New York, NY)
Morris, Nichols, Arsht & Tunnell
Mounce, Green, Myers, Safi & Galatzan (El Paso, TX)
Multiple Intervenors (Albany, NY)
Munro & Associates
MWH
Naciri & Associates (Morocco)
Nan Fang CPA Firm
Nanfang CPA Firm
Narvaez Law Firm, P.A.
Nationwide Advertising Service
Neal Gerber & Eisenberg, LLP (Chicago, IL)
Nelson Mullins Riley & Seaborough L.L.P.
Nicholas Irene
Nicholas Positano
Noack & Associates, LLC (Washington, D.C.)
Noerr Stiefenhof
North American Turning
O.P. Bhatia
O.P. Tyagi
O'Banion & Richey LLP
O'Brien & Bails (Kalamazoo, MI)
Ogne, Alberts & Stuart, P.C. (Troy, MI)
Ohio State Univ.

Okabe
O'Melveny & Myers LLP - Los Angeles (Los Angeles, CA)
O'Melveny & Myers LLP - Washington DC (Washington, DC)
Omniture (Orem, UT)
Open Ratings
ORC Worldwide
Origin INTL INC
Panalpina, Inc. (Elk Grove Village, IL)
Parro & Parro Relacoes Governamentais S/C (Sao Bernardo do Campo, Brazil)
Parsons & Maxon Incorporated (Saginaw, MI)
Patty Y. Lerding
Paul E. Riegel, Esq.
Paul Elliott
Paul, Hastings, Janofsky & Walker LLP (GA) (Atlanta, GA)
PDXRO (Redford, MI)
Pearson Cynthia
Pedersen, Keenan, King, Wachsberg & Andrzejak, P.C. (Commerce Township, MI)
Pelaez Alonso, S.C. (Mexico)
Pellow Engineering Services, Inc.
Penn State-Dr. Joseph Dakerty
Pepper Hamilton LLP (Wilmington, DE)
Perecin Godoy Consulting
Personnel Decision Inc.
Phelps Dunbar LLP - New Orleans (New Orleans, LA)
Phifer & White, P.C.
Phillips Ormonde and Fitzpatrick
Pillsbury Winthrop Shaw Pittman LLP (Houston, TX)
Pinheiro Neto Advogados (Brazil)
Plews Shadley Racher & Braun (Indianapolis, IN)
Plunkett & Cooney, P.C.
Porter, Wright, Morris & Arthur (Columbus, OH)
Porterfield, Harper & Mills, P.A. (Birmingham, AL)
Potter Anderson & Corroon LLP (Wilmington, DE)
Pranjapee Associate
Price, Heneveld, Cooper, DeWitt & Litton (Grand Rapids, MI)
PricewaterhouseCoopers (Canada)
PricewaterhouseCoopers (China)
PricewaterhouseCoopers (Mexico)
PricewaterhouseCoopers (Washington, DC)
PriceWaterhouseCoopers LLP
Prichard, Hawkins, Davis & Young, LLP (San Antonio, TX)
Prism Business War Games Inc.
Problem Solving Ad Hoc
Productivity Improvement
Productivity Systems
PSS Consulting E&Y

PT TUV International Indonesia
PWC/Sistomo Tax Consultants
QAD China Limited
Qiuxin Audit Firm
QS Servicios Tecnicos
Quadir Ahmed
Quarles & Brady LLP
Quattlebaum, Grooms, Tull & Burrow PLLC
Quinn Emanuel Urquhart Oliver & Hedges LLP (Los Angeles, CA)
R.C. Simpson, Inc.
R.L. Kalra
Rader, Fishman & Grauer PLLC (Bloomfield Hills, MI)
Radix Group International, Inc
Raichle Banning Weise, PLLC
Ralph L. Hensler (New York, NY)
Ray, Valdez, McCristian & Jeans, P.C.
Realtime Consultants
Recognition Resource Inc
Reising, Ethington, Barnes Kisselle, P.C. (Troy, MI)
Reynolds Mark E MD
Rhodes Hieronymus Jones Tucker & Gable P.L.L.C.
Rhonda L. McCoy-Pfau PLLC (Canton, MI)
Rickun James S
Rithe Heather Y. Mueller, S.C.
Riverfront Medical Services, P.C. (Liverpool, NY)
Robbins GIOIA
Robert Half
Robert Hughes Associates, Inc.
Robert M. Morgan (Detroit, MI)
Robertson & Mullinax, LLC (Greenville, SC)
Rochester Precision
Rodriguez, Colvin & Chaney, L.L.P (Brownsville, TX)
Rogitz & Associates
Ruger, Barthelt & Ahel
Russell A. Farrow, Limited (Canada)
Rutledge Tonya R
SP Nagrath & Co.
Saarakshi Enterprises
Salomon Smith Barney
Sandler & Travis Trade Advisory Services, Inc (Farmington Hills, MI)
Sapient
Sarakashi Enterprises
Saul J. Faerstein, M.D. (Beverly Hills, CA)
Savety Innovations LTD
Scheuer Mackin & Breslin LLC
Schneble, Gass & Assoc. Co., L.P.A.
Schreck Brignone (Las Vegas, NV)
Scott T. Wakeman
Secrest, Wardle, Lynch, Hampton, Turex and Morley P.C.

– MI
Sedgwick Claims Management Services, Inc.
Seva Technologies
SGS Conrtoll CO MBH
Shaffer Environmental
Shainin
Shainin LLC
Shainin Services
Shaw E & I
Shawn Foster
Shearman & Sterling - NY (New York, NY)
Shearman & Sterling LLP
Sherin & Lodgen
Shlesinger Arkwright & Garvey L.L.P.
Shussei
Sidley Austin Brown & Wood LLP (Belgium)
Sigma Learning LLC
Sign Language Connection
Six Sigma Academy
Skadden, Arps, Slate, Meagher & Flom LLP (Washington, D.C.)
Slagle, Bernard & Gorman, P.C. (Kansas City, MO)
SLC Consultants
Smart Document Solutions
Smiley-Smith & Bright CPAs, LLC (Montgomery, AL)
Smith, Gambrell & Russell, L.L.P.
Smithers Scientific
Smithyman & Zakoura, Chartered (Overland Park, KS)
Snell & Wilmer LLP - AZ
Sofgen Computer Consultants
Software Systems / Sun System
Solution Strategies, Inc.
Sonnenschein Nath & Rosenthal LLP - DC (Washington, DC)
Sonye Engineering LLC (Rochester Hills, MI)
Southwest Research
Special Counsel (Troy, MI) (Contract Employees)
Specialized Topics
Spherion Corp
Spirax Sarco
Squire, Sanders & Dempsey, L.L.P. - DC (Washington, DC)
Stan J
Stanford D. Hanson dba Airbag Systems, Inc. (Farmington Hills, MI)
Stanton Park Group LLC (Washington, D.C.)
Stephen J. Spurr (Grosse Pointe Park, MI)
Stericycle
Steve Johnson
Storm consulting
Storm Water Consultants
Stout Risius Ross, Inc.

Studio Torta, S.r.l.
Summit Energy Services Inc
Sutherland Asbill & Brennan LLP (Washington, DC)
Suzuki Myers & Associates (Novi, MI)
Swift Currie McGhee & Hiers, LLP
Tailor Made Consulting
Tate & Tate (Medford, NJ)
Tatum Partners
Tawas Industries Components Management Services LLC
(Brighton, MI)
Tax Consultancy Bureau
TBM
Tec Ease Inc
Tech Caliber
TechCentral
Tenant Co
TGI Direct (Flint, MI)
The Dickerman Group, Ltd
The Tax Veterans
Think Inc.
Thomas A. Bender, M.D.
Thomas J. Knopf Mediation Services, Inc. (Louisville, KY)
Thompson & Knight LLP (Dallas, TX)
Thompson, Hine & Flory, LLP (Dayton, OH)
Thorn Gershon Tyman and Bonanni, LLP (Albany, NY)
Towers Perrin
TPI
Training Services
Training Services & Solutions
Treasurer State of OH
Trigon Synergies P. Ltd.
Trigram Plus
Tsar and Tsai
TSSC
Turner Reid Duncan Loomer & Patton P.C. (Springfield,
MO)
TUV Indonesia
TUV Rheinland Group
TWI
TWI – Chuck Ward, Dave Meiers
TWI - Sammy Obara
TWI Network
TWI Network Inc.
TWI Networking
UBS
UHY Mann Frankfort Stein & Lipp Advisors, Inc.
(Houston, TX)
Unigraphics Solutions Inc
University health
Uria & Menendes
Urquhart-Dykes & Lord

URS Corporation
Value Analysis Corporation
Value Analysis Inc.
VCD Engg and Consultants
Venable LLP
Vercruysse Metz & Murray (Bingham Farms, MI)
Vereenigde
VK Wadhwan
von Kreisler Selting Werner
Vorys, Sater, Seymour & Pease LLP (Columbus, Ohio)
VTS
Wagner & Geyer
Ward Norris Heller & Reidy, LLP (Rochester, NY)
Washington Patent Services, Inc. (South Pasadena, FL)
Watkins Ludlam Winter & Stennis, P.A.
Watson Wyatt & Company
Wax Law Group
Wayne State Univ.
Webb Law Firm
Webb Ziesenheim Logsdon Orkin & Hanson, P.C.
(Pittsburgh, PA)
Weingarten & Reid (Albany, NY)
Welch Consulting, LTD (Santa Monica, CA)
Wells, Anderson & Race, LLC (Denver, CO)
Wesley D. Pack Jr. (Gilbert, AZ)
White and Williams LLP
Whiteside Communication Management (Southfield, MI)
WIEG, Inc. (Madison, WI)
William L. Freeh
William R. Jentes P.C. (Chicago, IL)
Williams Mullen Clark & Dobbins (Richmond, VA)
Wilmer Cutler Pickering Hale and Dorr, LLP (Washington,
District of Columbia)
Wilmer Law Offices, Inc.
Wilson, Elser, Moskowitz, Edelman & Dicker L.L.P.
Winship Rehabilitation, Inc. (Cheektawaga, NY)
Winston & Srawn LLP – NY
Wise, Carter, Child & Caraway
Wood, Herron & Evans, L.L.P.
Wooden & McLaughlin, LLP (Indianapolis, IN)
Woodward Hobson & Fulton (Louisville, KY)
Woolcott & Company
Workers Health
World Class Engineering
Wright Lindsey & Jennings LLP
Wyoming Public Schools
Xavier De Ryck (France)
Xpedex
Young & Basile P.C. (Troy, MI)
Young & Rubicam, Inc. Burson Marsteller (Chicago, IL)
Yuasa & Hara (Japan)

Yudhveer Yadav
Zaril Enterprises
Zeanah, Hust & Summerford
Zimmermann & Associates
AJM
Asset Mfg Resources
Baker & Daniels
Baker Botts LLP
Balch & Bingham LLP
Banner & Witcoff, Ltd
Bedi Strategies, Inc.
Bliss McGlynn P.C.
Brenda Veit
Burson Marsteller
Burson-Marsteller
Butzel, Long
Calwest
Cantor Colburn LLP
Cardoza
Carquest
Cattel, Tuyn & Rudzewicz, PLLC
Chris Kouri & Assoc.
Clark Consulting
Clark Hill P.L.C.
Coe & Associates
Conway McKinsey and Dunlevy
CTJ Safety Associates
Danzas AEI Customs Brokerage Services
Danzas AEI Intercontinental
Dickson Allen
Drinker Biddle & Reath - PA
Dykema Gossett P.L.L.C.
E&Y
FedEx Trade Networks Transport and Brokerage, Inc.
Fleishman Hillard Japan, Inc.
Foley & Lardner LLP
Hirsig-Frazier Co.
Howard & Howard Attorneys, P.C.
Huron Consulting Services LLC
I33 Communications LLC
Interchange Europe
J. Gordon Lewis, PLLC
Johnston Barton Proctor & Powell LLP
Jones Day
Kim & Chang
Kitchin & Sons Inc.
Law Offices of Albert M. Gutierrez, P.C.

Lippert, Humphreys, Campbell, Dust & Humphreys, P.C.
Mark A. Navarre
McCann-Erickson
McCarthy Tetrault LLP
Miller Canfield Paddock & Stone, PLC
N.A. Williams Co.
NAPA Sales
Neal Gerber & Eisenberg, LLP
Northeastern Marketing
O'Melveny & Myers LLP
On-Mark Sales
Orion Adv. Mktg
Panalpina, Inc.
Parsons
Parsons & Maxon Incorporated
Paul Hastings Janofsky & Walker LLP
PDXRO
Pepper Hamilton LLP
Phelps Dunbar LLP
Pillsbury Winthrop Shaw Pittman LLP
Price, Heneveld, Cooper, DeWitt & Litton
Rader, Fishman & Grauer PLLC
Reising, Ethington, Barnes Kisselle, P.C.
Rhonda L. McCoy-Pfau PLLC
Richards Spears Kibbe & Orbe LLP
Russell A. Farrow, Limited
Russell Reynolds
Sandler & Travis Trade Advisory Services, Inc
SAP Consulting
Savety Innovations Ltd
Siskel Sales Company
Smiley-Smith & Bright CPAs, LLC
Squire, Sanders & Dempsey, L.L.P.
SRS Marketing Co.
Stanton Park Group LLC
Stout Risius Ross
Suh & Assoc.
Suri & Company
Thompson, Hine & Flory, LLP
UHY Mann Frankfort Stein & Lipp Advisors, Inc.
Ward Norris Heller & Reidy, LLP
Whiteside Communication Management
Wilmer Cutler Pickering Hale and Dorr, LLP
Wooden & McLaughlin, LLP
Young & Rubicam, Inc.
Yuasa & Hara

State and Other Governmental Authorities With an Interest in the Company

Georgia Department of Natural Resources	Tank Branch
IDEM - Office of Land Quality (Indiana)	
Illinois Environmental Protection Agency	Michigan Department of Environmental Quality
NYSDEC	Michigan DEQ – Waste And Hazardous Materials – storage tanks
Ohio Department of Commerce	Minnesota Pollution Control Agency
Oklahoma Corporate Commission	Mississippi Department of Environmental Quality
Pension Benefit Guaranty Corporation (PBGC)	Missouri Department of Natural Resources
Internal Revenue Service	Missouri Department of Natural Resources – Air and Land Protection Division – Hazardous Waste Program – Tanks Section
Pension Benefit Guaranty Corporation	New Jersey Department of Environmental Protection
U.S. Department of Transportation	New York State Department of Environmental Conservation (NYSDEC)
U.S. Environmental Protection Agency	NYSDEC – Division of Environmental Remediation – Petroleum and Chemical Bulk Storage Program [New York]
OHSA	Office of Environmental Health Hazard Assessment (OEHHA) – Prop 65 [California]
ADEM – Water Division – Compliance Unit of Ground Water Branch [Alabama]	Ohio Department of Commerce – State Fire Marshal Division – Bureau of Storage Tank Regulations (BUSTR)
ADEQ Tanks Program Division – Inspection and Compliance Unit [Arizona]	Ohio Environmental Protection Agency
Air Resources Board (ARB) [California]	Oklahoma Corporate Commission; The Oklahoma DEQ
Alabama Department of Environmental Management (ADEM)	Oklahoma Department of Environmental Quality
Arizona Department of Environmental Quality (ADEQ)	Pennsylvania Department of Environmental Protection
California Environmental Protection Agency: (Cal EPA)	Pennsylvania Department of Environmental Protection – Bureau of Waste Management – The Division of Storage Tanks
Certified Unified Program Agencies (CUPA) [California]	Regional Air Pollution Control Agency (RAPCA) [Ohio]
Colorado Department of Public Health and Environment (DPHE)	South Carolina Department of Health and Environmental Control
Department of Toxic Substances Control [California]	South Carolina Department of Health and Environmental Control – Office of Environmental Quality Control – Bureau of Land and Waste Management – Underground Storage Tank Program
Georgia Department of Natural Resources – Environmental Protection Division	State Department of Health Services, Office of Drinking Water [California]
Georgia DNR – Environmental Protection Division – Hazardous Waste Management – Land Protection Division	State Regional Water Quality Control Boards [California]
Illinois Environmental Protection Agency (Illinois EPA)	State Water Resources Control Board (SWRCB) [California]
Illinois EPA – Bureau of Land – Leaking Underground Storage Tank Section	Tennessee Department of Environmental & Conservation
Indiana Department of Environmental Management (IDEM)	Texas Commission on Environmental Quality
Integrated Waste Management Board (CIWMB) [California]	Wisconsin Department of Natural Resources
Kansas Department of Health & Environment	
KDHE – Bureau of Environmental Remediation – Storage Tank Section [Kansas]	
Kentucky Environmental and Public Protection Cabinet	
Kentucky Environmental and Public Protection Cabinet – Division of Waste Management – Underground Storage	

Underwriters of Securities Issued by the Company During the Past Three Years:

Banc of America Securities LLC	Merrill Lynch, Pierce, Fenner & Smith Incorporated
Barclays Capital Inc.	Mesirow Financial, Inc. ¹
BNP Paribas Securities Corp	Morgan Stanley & Co. Incorporated
Citigroup Global Markets Inc.	Oppenheimer & Co. Inc.
Credit Suisse First Boston LLC	Quick & Reilly, Inc.
Deutsche Bank Securities Inc.	RBC Dain Rauscher Inc.
HSBC Securities (USA) Inc.	Ryan Beck & Co.
J.P. Morgan Securities Inc	UBS Securities LLC
Morgan Stanley & Co. Incorporated	Utendahl Capital Partners, L.P.
Ramirez & Co., Inc.	Wachovia Capital Markets, LLC
The Royal Bank of Scotland plc	Wells Fargo Van Kasper LLC
Tokyo-Mitsubishi International plc	Banc of America Securities LLC
UBS Securities LLC	Barclays Capital Inc.
A.G. Edwards & Sons, Inc.	BNP Paribas Securities Corp
ABN AMRO Incorporated	Citigroup Global Markets Inc.
Advest, Inc.	Comerica Securities, Inc.
Banc of America Securities LLC	Credit Suisse First Boston LLC
BB&T Capital Markets, a division of Scott and Stringfellow, Inc.	Deutsche Bank Securities Inc.
C.L. King & Associated, Inc.	HSBC Securities (USA) Inc.
Comerica Securities	J.P. Morgan Securities Inc.
D.A. Davidson & Co.	McDonald Investments Inc., a KeyCorp Company
Deutsche Bank Securities Inc.	Merrill Lynch, Pierce, Fenner & Smith Incorporated
Ferris, Baker Watts, Incorporated	Morgan Stanley & Co. Incorporated
Janney Montgomery Scott LLC	SG Cowen Securities Corporation
McDonald Investments Inc., a KeyCorp Company	The Royal Bank of Scotland plc
Samuel A. Ramirez & Company, Inc.	UBS Securities LLC
Scotia Capital (USA) Inc.	Williams Capital Group, L.P.
Southwest Securities, Inc.	
Stifel, Nicolaus & Company, Incorporated	
U.S. Bancorp Piper Jaffray Inc.	

¹ While the Debtors have listed Mesirow Financial, Inc. ("Mesirow") in their parties in interest list as an underwriter of securities issued by the Debtors over the past three years, Mesirow has confirmed that it was not an underwriter of any securities of the Debtors.

Unions Representing Company Employees

AFL-CIO Local 755	IUE-CWA, the Industrial Division of the Communications Workers of America, AFL-CIO
AW Local 286	IUE-CWA, The Industrial Division of the Communications Workers of America, AFL-CIO, CLC
EAST – Electronic and Space Technicians	IUOE – International Union of Operating Engineers
EAST Local 1553	IUOE Local 832S
Electronic and Space Technicians Local 1553	UAW – United Automobile, Aerospace and Agricultural Implement Workers of America
IAM & AW – International Association of Machinists and Aerospace Workers	UAW Amalgamated Local 292
IAM Local 78	UAW Amalgamated Local 686
IBEW – International Brotherhood of Electrical Workers	UAW Local 1021
IBEW Local 663	UAW Local 1097
International Association of Machinists, AFL-CIO Tool and Die Makers Lodge 78	UAW Local 167
International Brotherhood of Electrical Workers, AFL-CIO Local 663	UAW Local 1866
International Union of Operating Engineers Local 101-S	UAW Local 2031
International Union of Operating Engineers Local 18-S	UAW Local 2083
International Union of Operating Engineers, Local No. 101	UAW Local 2151
International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW)	UAW Local 2157
IUE Local 1111	UAW Local 2188
IUE Local 416	UAW Local 2190
IUE Local 698	UAW Local 2195
IUE Local 709	UAW Local 286
IUE Local 711	UAW Local 292
IUE Local 717	UAW Local 438
IUE Local 718	UAW Local 467
IUE Local 755	UAW Local 651
IUE Local 801	UAW Local 662
IUE, AFL-CIO Local 698	UAW Local 686
IUE, AFL-CIO Local 711	UAW Local 686, Unit 19
IUE, AFL-CIO Local 718IUE	UAW Local 696
IUE-CWA – International Union of Electronic, Electrical, Salaried, Machine & Furniture Workers – Communications Workers of America	UAW Local 699
IUE-CWA Local 1111	UAW Local 913
IUE-CWA Local 416	UAW Local 969
IUE-CWA Local 709	UAW, International Union, United Automobile, Aerospace and Agricultural Implement Workers of America
IUE-CWA, AFL-CIO Local 801	United Steelworkers of America
IUE-CWA, AFL-CIO,CLC Local 717	United Steelworkers of America AFL-CIO/CLC, Local Union 87
	USW Local 87
	USWA – United Steelworkers of America AFL-CIO/CLC

United States Bankruptcy Judge in the Delphi cases

Honorable Robert D. Drain

Courtroom Deputy for the Honorable Robert D. Drain

Dorothy Li

Law Clerks for the Honorable Robert D. Drain

James M. Millerman

John Lucas

U.S. Trustee for the Southern District of New York and Related Staff

Alicia M. Leonhard
Andy Velez-Rivera
Anna M. Martinez
Brian S. Masumoto
Catletha Brooks
Courtney Arso
Danny A. Choy
Darin L. Mobley
Deirdre A. Martini
Delores Lord
Elizabeth Austin
Elizabeth C. Dub
Ercilia A. Mendoza
Greg M. Zipes

Hector Soto
Hollie T. Elkins
Maria Catapano
Marilyn Felton
Mary Elizabeth Tom
Mary V. Moroney
Myrna R. Fields
Nadkarni Joseph
Pamela J. Lustrin
Paul K. Schwartzberg
Richard C. Morrissey
Sylvester Sharp
Tracy Hope Davis

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	Case No. 05-44481 (RDD)
)	
DELPHI CORPORATION, et al.,)	(Jointly Administered)
)	
Debtors.)	Chapter 11
_____)	

**FINAL ORDER UNDER 11 U.S.C. §§ 327(a), 328, AND 1103 AND
FED. R. BANKR. P. 2014(a) AUTHORIZING EMPLOYMENT
AND RETENTION OF WARNER STEVENS, L.L.P. AS CONFLICTS
COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Upon the application, dated November 15, 2005 (the "Application"), of the Official Committee of Unsecured Creditors (the "Committee") of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for an order (the "Order"), pursuant to 11 U.S.C. §§ 327(a), 328 and 1103 and Fed. R. Bankr. P. 2014, authorizing the employment and retention of Warner Stevens, L.L.P. ("Warner Stevens") as conflicts counsel to the Committee in these chapter 11 cases; and upon the Declaration of Michael D. Warner in Support of the Application for Order Authorizing Employment and Retention of Warner Stevens, L.L.P. as Conflicts Counsel to the Official Committee of Unsecured Creditors; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED that the Application is granted in all respects; and it is further

ORDERED that the Committee is authorized to retain Warner Stevens as its conflicts counsel, pursuant to Bankruptcy Code §§ 327 (a), 328 and 1103, (a) to perform services on the bankruptcy-related matters which Latham & Watkins ("Latham") cannot handle because such

matters involve Latham's respective clients and could present potential conflicts of interest for Latham, and (b) to perform other discrete duties as are assigned by Latham to Warner Stevens, as generally described in the Application and the Declaration of Michael D. Warner; and it is further

ORDERED that payment of Warner Stevens' fees and expenses shall be made, subject to Bankruptcy Court review and approval, pursuant to the terms described in the Application and the Declaration of Michael D. Warner, in accordance with the applicable provisions of the Bankruptcy Code (including sections 328, 330 and 331 of the Bankruptcy Code), the Bankruptcy Rules, and the Local Rules and Orders of this Court; and it is further

ORDERED that the requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

ORDERED that the Committee shall serve a copy of this Order on the United States Trustee and the Debtors by hand or overnight mail within five days from the date hereof.

Dated: January 6, 2006
New York, New York

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE